

# San Bernardino County



## 2007-2008 County-Wide Cost Allocation Plan (COWCAP)

Prepared by the Office of the  
Auditor/Controller-Recorder,  
Management Services Section

Estimated FY 2007-2008 Allowable Costs  
Actual FY 2005-2006 Allowable Costs



COUNTY OF SAN BERNARDINO

# **COUNTY OF SAN BERNARDINO**

## **2007-2008**

# **COUNTY-WIDE COST ALLOCATION PLAN (COWCAP)**

Prepared by the Office of the Auditor/Controller-Recorder, Management Services Section  
Larry Walker, Auditor/Controller-Recorder

Estimated FY 2007-2008 Allowable Costs

Actual FY 2005-2006 Allowable Costs



**COUNTY OF SAN BERNARDINO**  
**2007-2008**  
**COUNTY-WIDE COST ALLOCATION PLAN**

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**COUNTY OF SAN BERNARDINO  
2007-2008  
COUNTY-WIDE COST ALLOCATION PLAN**

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**APPENDIX**

**I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2005-2006 COSTS**

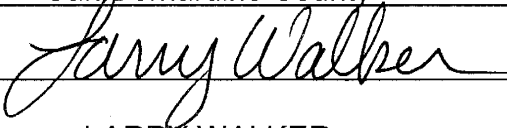
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## CERTIFICATION FOR COST PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

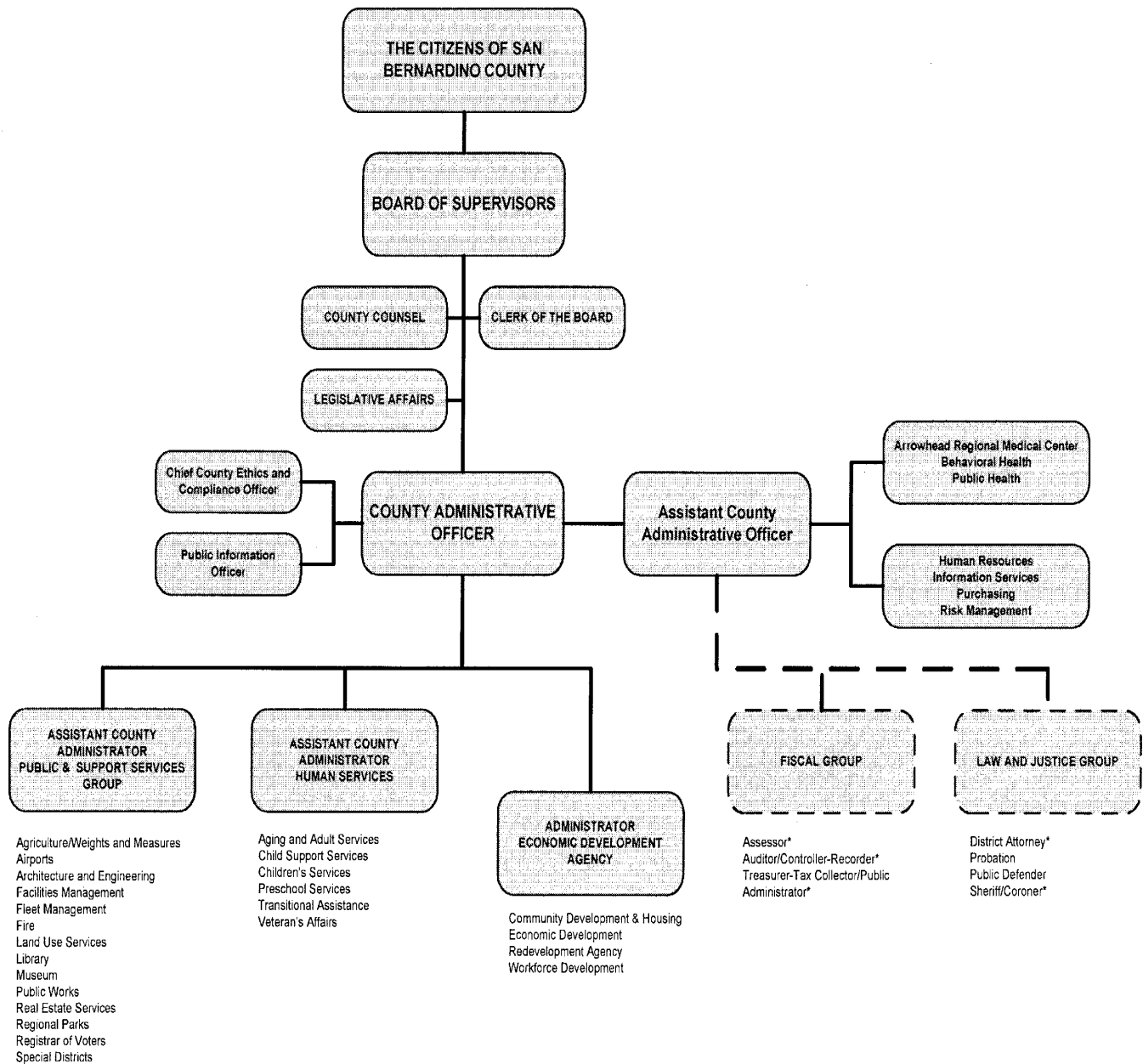
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2008 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit:	<u>San Bernardino County</u>
Signature:	<u></u>
Name of Official	<u>LARRY WALKER</u>
Title:	<u>Auditor/Controller-Recorder</u>
Date of Execution	<u>December 15, 2006</u>

# COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

## As of 12/2006



\*Elected Officials

**COUNTY OF SAN BERNARDINO**  
**2007-2008**  
**COUNTY-WIDE COST ALLOCATION PLAN**

**AUTHORITY SUMMARY**

This document has been prepared under the authority and guidelines of the Office of Management and Budget Circular (OMB) A-87, "Cost Principles for State, Local, and Indian Tribal Governments." The OMB circular establishes principles and standards to provide a uniform approach for determining costs for Federal awards. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. The total cost for Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits. Basic guidelines, as well as selected cost items, are detailed within the circular to identify factors to be applied in establishing the allowable and unallowable costs. While the cost allocation plan is prepared for federal funding purposes, San Bernardino County has chosen to use the same cost methodology for other cost purposes where appropriate.

The County of San Bernardino is required to submit a cost allocation plan annually. The plan is subject to review and approval by the State Controller acting for the cognizant Federal agency, the Department of Health and Human Services (HSS). Every two years, a field review is performed to verify that the data incorporated in the county cost plan is adequately supported. A field review was completed for the plan to be used during County fiscal year 2007.





## **SUMMARY OF CLAIMABLE COSTS**

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	6,149	0	20,720	0	24,888
IAJ	(various)	IS - Computer Operations	53,070	0	176,166	0	49,282
IAM	(various)	IS - Network Services	11,246	0	102,221	0	54,862
IAV	PUR	Central Stores	25,369	0	105,926	0	108,190
IAY	PUR	Mail Services	3,049	0	12,731	0	25,765
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	17,410	0	36,902
IBP	RMG	HRD - Risk Management (all funds)	39,175	0	53,496	0	290,604
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	144,207	0	129,631
IRM	ACR	ACR-Records Management	12,361	0	51,611	0	(5,593)
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	0	81,211	0	188,888
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	53,378	0	789,971
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	3,415	0	36,223
AAA	APT	Airports Administration	37,898	35,811	307,563	0	21,287
AAA	ASR	Assessor	39,898	14,359	126,947	0	62,714
AAA	AWM	Agriculture/Weights & Measures	6,356	45,360	26,537	0	18,443
AAA	BDF	Board of Supervisors (all districts)	94,542	2,240	82,626	0	25,926
AAA	CBD	Clerk of the Board	15,291	343	12,666	0	6,776
AAA	CCM	County Museum	134,674	15,885	209,994	91,996	31,178
AAA	CCP	Regional Parks	371,743	118,953	1,535,603	0	100,749
AAA	CCS	California Children's Services	0	2,280	0	0	33,770
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	(4,031)	796
AAA	DAT	District Attorney	171,673	19,253	242,472	6,995	168,214
AAA	DCS	HSS - Child Support Services	0	0	0	0	152,237
AAA	DOS	D.A. - Child Abduction	0	0	0	0	2,836

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	2,632	0	5,372	1,237	9,760	8,481	0
0	20,615	0	28,352	7,428	81,236	28,780	50,763
0	14,939	0	6,178	589	43,262	(20,865)	44,118
0	1,557	0	23,627	5,135	28,224	5,017	2,031
0	5,494	0	2,991	617	9,619	17,864	1,108
0	684	1,676	0	0	2,661	2,205	24,920
0	12,161	674,826	148	0	7,643	23,924	1,108
0	16,950	1,676	9	1,108	12,059	75,507	1,477
0	182	0	11,550	2,502	14,688	585	0
0	13,299	65,860	1,487	(18,185)	19,280	44,721	22,336
0	508,513	96,087	0	115,271	1,009	1,576,895	83,437
0	12,482	0	0	0	94	54,316	0
97,130	4,887	41,830	1,366	0	1,913	17,410	11,999
0	36,671	94,650	50,773	18,865	33,457	149,597	10,891
0	11,267	8,140	(12,837)	1,278	32,884	36,308	554
3,810	16,969	513,935	61,173	18,233	128,724	26,860	6,830
0	2,681	27,422	10,093	3,018	21,581	10,802	6,645
0	11,002	27,932	61,665	98,297	37,517	31,151	2,400
(2,902)	28,091	75,564	4,443	671	6,926	93,807	14,214
0	27,037	0	0	0	0	89,592	2,400
0	(22,881)	0	37,201	0	20,164	0	554
0	83,387	15,708	83,772	36,519	135,969	281,318	15,321
0	93,852	7,183	23	0	321	263,289	7,015
0	1,040	0	0	0	0	3,352	0

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG PUR	0	440	513	0	80,193
IAJ (various)	0	81,774	4,358	0	581,824
IAM (various)	70,885	15,324	2,529	0	345,289
IAV PUR	0	24,911	2,620	0	332,607
IAY PUR	0	919	315	0	80,471
IBA VHS	0	1,016	431	47,097	135,002
IBP RMG	0	2,070	1,323	0	1,106,478
ICB VHS	0	3,339	3,567	37,907	427,437
IRM ACR	0	30	1,277	0	89,193
<b>Operating Units</b>					
<b>Enterprise Funds</b>					
EAA SWM	40,374	46,140	2,009	60,881	568,300
EAD MCR	5,056	64,643	1,320	0	3,295,579
<b>Operating Units</b>					
<b>General Fund Operating Units</b>					
AAA ADS	775	1,997	84	0	110,184
AAA APT	74,118	818	7,713	58,584	720,325
AAA ASR	20,172	571,428	3,140	0	1,233,561
AAA AWM	109	18,024	656	47,097	240,175
AAA BDF	9,615	83,841	2,044	952	1,078,319
AAA CBD	0	85,336	313	0	202,968
AAA CCM	6,625	2,601	5,195	66,624	834,737
AAA CCP	8,961	5,627	38,463	75,814	2,476,726
AAA CCS	127	4,523	0	0	159,728
AAA CTN	0	0	0	0	31,803
AAA DAT	17,620	112,703	5,998	0	1,396,924
AAA DCS	2,872	17,683	0	0	544,475
AAA DOS	0	174	0	0	7,402

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
11,993	92,186	(3,198)	88,988
190,367	772,191	(255,479)	516,712
72,181	417,470	37,141	454,610
49,442	382,049	43,063	425,112
13,044	93,515	22,196	115,710
27,682	162,684	(135,360)	27,324
101,574	1,208,052	29,587	1,237,638
57,410	484,847	176,117	660,964
5,988	95,181	(25,732)	69,448
106,763	675,064	329,212	1,004,276
521,587	3,817,166	482,646	4,299,811
14,571	124,755	(2,070)	122,685
41,376	761,700	(3,106)	758,594
143,579	1,377,140	257,593	1,634,733
33,034	273,210	18,431	291,641
53,007	1,131,326	212,524	1,343,850
18,092	221,060	83,160	304,220
79,011	913,749	55,798	969,547
74,276	2,551,001	(262,920)	2,288,081
17,778	177,506	43,810	221,317
25,738	57,541	24,670	82,211
135,602	1,532,525	(157,470)	1,375,055
75,207	619,682	(146,868)	472,814
1,152	8,555	129	8,684

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
AAA	DPA	Human Services System	62,297	0	96,523	0	1,040,108
AAA	EDF	Economic Development Function	0	2,296	0	0	11,028
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	539
AAA	FLP	Family Law Program	0	0	0	0	1,563
AAA	FMH	Facilities Management - Home Repair	0	0	0	0	7,655
AAA	FRN	Franchise Administration	0	0	0	0	1,148
AAA	GJY	Grand Jury	1,658	0	5,017	0	3,466
AAA	HCC	Health Care Costs	0	5,145	0	0	2,526
AAA	IDC	Indigent Defense	0	0	0	0	5,628
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	195
AAA	LNJ	Law and Justice Group	0	9,849	0	0	895
AAA	LUS	Land Use Services Department	90,419	12,347	98,813	52,325	83,736
AAA	MLH	Behavioral Health	0	0	181,039	1,041	240,115
AAA	OCH	HRD - Employee Health and Wellness	0	0	0	0	4,872
AAA	PBD	Public Defender	78,362	15,083	156,335	0	74,319
AAA	PGD	Public Guardian	8,040	4,374	55,656	0	8,687
AAA	PHL	Public Health	133,123	145,863	336,635	13,912	304,453
AAA	PRB	Probation	1,421,983	57,356	1,214,860	0	353,718
AAA	ROV	Registrar of Voters	15,448	31,306	64,502	0	45,803
AAA	SCL	School Claims	83,347	0	8,070	0	99,517
AAA	SHR	Sheriff	4,545,473	4,634,762	5,044,810	0	1,313,915
AAA	SVR	Surveyor	3,725	36,223	17,277	0	16,209
AAA	TRC	Trial Court Funding	0	0	0	0	1,415
AAA	TTC	Treasurer -Tax Collector	33,007	76,154	79,888	0	358,588
AAA	VAF	Veterans Affairs	4,203	1,766	11,164	0	6,480

**Operating Units**

**Other Operating Units**

(various)	(various)	Brd-Gov'd Special Districts (summary)	411,355	2,516,565	87,427	0	689,466
(various)	(various)	Redevelopment Agency - RDA	25,150	959	0	0	5,556
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	46,369
(various)	RGP/RPR	El Mirage Project	0	0	0	0	7
AAF	OOA	Aging and Adult Services	0	6,750	0	0	51,056
CJV	CIP	Capital Projects - All Funds	0	4,297	0	0	12,698

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	664,327	171,272	24,805	14,813	30,877	2,193,627	49,471
0	5,222	(156)	0	0	20	16,518	21,782
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,487	0	0	0	0	4,755	0
0	398	0	0	0	0	1,282	554
0	0	7,183	143	2,086	2,578	0	0
0	698	0	0	0	0	2,250	554
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	185
0	182	0	0	0	0	585	0
0	32,357	595,311	68,863	17,751	126,081	155,673	9,045
0	98,766	114,334	32,988	24,442	11,110	199,292	14,214
0	2,443	0	0	0	0	7,166	0
0	35,128	36,711	36,902	25,943	63,979	123,195	9,230
0	4,649	0	7,365	8,676	8,563	21,102	4,061
0	157,609	97,091	141,645	78,486	163,267	542,110	68,669
0	198,175	56,822	244,901	33,040	837,153	544,475	35,996
0	6,018	28,092	14,462	3,127	18,655	47,448	5,907
0	0	60,014	0	0	8,928	0	0
0	615,956	408,515	388,203	47,174	1,040,679	1,725,747	155,982
0	6,695	479	3,345	0	5,755	20,648	2,031
0	0	0	0	0	0	0	0
0	27,288	152,684	44,622	10,850	30,060	103,510	23,813
0	3,148	479	7,375	597	5,227	10,146	0
0	0	208,246	52,188	5,207	43,149	147,056	160,228
0	0	4,552	0	0	(1,032)	0	6,645
0	0	44,547	0	0	0	0	0
0	0	(5,751)	0	0	0	0	0
0	25,913	1,960	0	0	0	61,996	6,830
850,674	0	0	0	7,710	98,269	0	70,146



**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
AAA DPA	203,615	438,097	2,388	0	4,992,220
AAA EDF	0	41,211	0	0	97,921
AAA EMC	0	0	0	0	539
AAA FLP	0	0	0	0	1,563
AAA FMH	0	244	524,330	3,446	541,917
AAA FRN	0	67	0	0	3,448
AAA GJY	0	0	124	0	22,254
AAA HCC	0	117	0	0	11,289
AAA IDC	0	0	0	0	5,628
AAA LIT	0	0	0	0	380
AAA LNJ	0	30	0	0	11,541
AAA LUS	6,689	133,525	2,444	95,342	1,580,721
AAA MLH	25,607	483,933	4,479	0	1,431,360
AAA OCH	0	318	0	0	14,798
AAA PBD	18,364	15,005	3,867	0	692,424
AAA PGD	0	778	1,377	0	133,328
AAA PHL	82,306	63,459	8,350	0	2,336,979
AAA PRB	17,430	329,226	30,053	0	5,375,187
AAA ROV	0	61,145	1,596	75,814	419,323
AAA SCL	0	0	7,754	0	267,630
AAA SHR	83,395	767,762	124,797	0	20,897,170
AAA SVR	0	27,997	427	6,318	147,129
AAA TRC	0	0	0	0	1,415
AAA TTC	0	935,357	1,976	0	1,877,798
AAA VAF	308	527	276	0	51,696

**Operating Units**

**Other Operating Units**

(various) (various)	77,432	43,496	2,163	260,180	4,704,159
(various) (various)	(25,951)	4,581	0	0	20,460
(various) (various)	0	0	0	0	90,917
(various) RGP/RPR	50,711	0	0	0	44,967
AAF OOA	347	1,481	0	0	156,333
CJV CIP	6,196	0	0	240,078	1,290,068

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
659,851	5,652,071	(95,307)	5,556,764
13,852	111,773	32,817	144,590
170	709	(397)	313
492	2,055	372	2,428
95,265	637,182	432,201	1,069,382
514	3,962	(6,475)	(2,512)
2,077	24,332	(878)	23,454
1,025	12,315	2,123	14,438
1,772	7,400	(1,945)	5,456
78	458	(1,257)	(800)
328	11,869	(647)	11,222
113,577	1,694,298	426,816	2,121,114
276,107	1,707,468	232,223	1,939,691
2,170	16,968	(2,622)	14,346
69,525	761,949	55,557	817,505
8,978	142,306	54,513	196,819
233,515	2,570,493	147,590	2,718,083
460,640	5,835,828	1,352,467	7,188,295
49,769	469,092	26,663	495,754
37,296	304,926	(64,168)	240,758
977,681	21,874,851	1,577,565	23,452,415
19,458	166,587	12,216	178,802
446	1,861	(182)	1,678
227,381	2,105,179	244,788	2,349,967
4,546	56,242	(1,282)	54,961
309,089	5,013,248	852,978	5,866,225
4,479	24,939	(16,397)	8,542
23,920	114,837	18,776	133,613
9,469	54,435	(68,163)	(13,728)
23,901	180,234	(11,570)	168,663
178,530	1,468,598	497,176	1,965,774

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

**COSTS ALLOCATED TO ...**

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	2,487
NFY	870	S A N B A G (all funds)	0	0	0	0	8,000
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,806
NHY	890	L A F C O	1,723	0	4,693	0	3,291
NIA	900	Law Library	0	0	0	0	2,309
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	13,764
RFZ	097	Flood Control District (all zones)	15,693	16,227	60,736	0	210,195
RHH	498	IHSS Public Authority	0	1,111	0	0	10,876
RRC	903	Children & Families First Comm.	0	0	0	0	13,188
RSC	HPS	Headstart/Preschool Services	43,896	104,254	35,300	0	219,971
SAA	TRA	Transportation (all funds)	103,187	1,509,796	173,155	0	187,288
SAC	JOB	Jobs and Employment Services (all funds)	0	6,744	0	0	111,478
SAP	CLB	County Library	177,570	39,909	0	0	182,963
SAU	ECD	Economic & Comm. Dev. (all funds)	22,967	7,450	27,662	30	33,761
SFH	CAO	Disaster Recovery Fund	0	0	(406)	0	3,333
STD	905	Authority for the Handicapped	0	0	0	0	77,669

**Operating Units**

**All Other**

(various)	(various)	All Other	1,308,243	277,438	1,739,712	66,109	209,274
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**Totals**

<b>9,613,524</b>	<b>9,784,848</b>	<b>12,865,769</b>	<b>228,378</b>	<b>8,437,925</b>
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**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	0	0	0	0	0	0	0
0	0	39,233	0	0	22	6,897	0
0	0	0	0	0	0	928	0
0	894	0	3,651	329	2,368	1,120	5,353
0	0	0	0	0	0	0	0
0	0	80,923	0	0	53	33,026	0
0	30,451	67,229	11,935	0	17,510	(29,638)	35,627
0	0	(440)	0	0	0	(10,000)	2,954
0	0	4,162	0	0	0	39,602	0
0	113,699	9,459	455	0	2,563	1,995,077	7,568
0	65,349	32,205	30,406	4,981	33,947	290,725	42,272
0	21,955	18,349	0	0	122	181,074	8,307
0	60,685	10,056	5,961	4,427	8,071	200,032	19,013
0	8,859	1,753	0	0	112	34,912	47,994
0	0	0	0	0	0	0	185
0	0	167	0	0	0	0	0
0	0	101,484	470,247	295,472	871,647	275,944	3,138
<b>948,712</b>	<b>3,091,859</b>	<b>3,999,453</b>	<b>1,967,846</b>	<b>877,696</b>	<b>4,078,724</b>	<b>11,769,191</b>	<b>1,127,871</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total Actual</b>
MPA 500	0	(7,646)	0	0	(5,159)
NFY 870	99,848	17,496	0	0	171,497
NGJ 875	0	124	0	0	2,858
NHY 890	0	23,291	116	0	46,828
NIA 900	0	0	0	0	2,309
PAB RET	0	2,358	0	0	135,829
RFZ 097	(104,793)	97,772	1,502	60,881	491,327
RHH 498	0	0	0	0	4,501
RRC 903	0	15	0	0	56,967
RSC HPS	52,245	2,643	873	0	2,588,003
SAA TRA	(105,708)	245,539	4,283	90,747	2,708,174
SAC JOB	26,489	10,653	0	0	385,171
SAP CLB	28,909	9,039	0	66,624	813,259
SAU ECD	8,596	84,291	684	0	279,072
SFH CAO	0	0	(10)	0	3,102
STD 905	0	0	0	0	77,836
<b>Operating Units</b>					
<b>All Other</b>					
(various) (various)	149,944	316,671	45,964	0	6,131,288
	<b>959,289</b>	<b>5,295,965</b>	<b>853,684</b>	<b>1,294,386</b>	<b>77,195,121</b>

**COUNTY WIDE COST ALLOCATION PLAN  
SUMMARY OF CLAIMABLE COSTS**

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
6,448	1,289	(18,198)	(16,909)
27,821	199,318	89,839	289,157
501	3,359	(84)	3,274
7,475	54,304	8,325	62,629
2,555	4,864	(3,382)	1,483
3,575	139,404	(85,256)	54,148
103,271	594,598	268,214	862,811
3,439	7,940	(9,908)	(1,969)
4,232	61,199	41,991	103,190
79,451	2,667,454	110,996	2,778,450
198,770	2,906,944	545,013	3,451,956
39,265	424,436	18,399	442,835
105,976	919,235	76,927	996,163
44,795	323,867	20,248	344,115
1,063	4,165	1,788	5,953
12,940	90,776	8,239	99,015
572,943	6,704,230	994,818	7,699,048
<b>6,890,877</b>	<b>84,085,999</b>	<b>8,587,391</b>	<b>92,673,390</b>



**SUMMARY OF COSTS ALLOCATED TO  
SERVICE UNITS AND ADMINISTRATIVE GROUPS**



**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS AND ADMINISTRATIVE GROUPS**

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Fund</b>	<b>Dept</b>						
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	1,455,033	6,492	42,715	21,806	15,378
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	27,955	3,264	2,139	9,597	7,442
AAA	CCL	County Counsel	63,730	95,442	171,274	0	0
AAA	FMC	Facilities Management - Custodial	10,414	19,792	21,626	59,695	0
AAA	FMG	Facilities Management - Grounds	4,370	5,746	6,134	17,330	0
AAA	FMM	Facilities Management - Maintenance	48,962	43,529	46,852	131,425	0
AAA	HRD/UNI	Human Resources	115,034	11,859	7,742	50,518	27,827
AAA	PUR	Purchasing	29,827	2,241	11,724	8,276	3,621
AAA	RPR/RNT	Real Estate Services/Rent	12,870	0	81,370	6,238	0
AAA	SDD	IS - System Development	1,727,092	1,080	358,526	3,176	1,169
<b>Administrative Groups</b>							
AAA	FMT/UTL	Facilities Management - Admin/Utilities	3,046	372	397	1,123	227,405
AAA	PSG	Public Services Group	0	85,729	0	0	17,350
<b>Totals</b>			<b>3,498,332</b>	<b>275,545</b>	<b>750,501</b>	<b>309,183</b>	<b>300,191</b>

**COUNTY WIDE COST ALLOCATION PLAN**  
**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS AND ADMINISTRATIVE GROUPS**

**COSTS ALLOCATED TO ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
7,549	32,592	65,486	5,334	23,212	19,310	7,956	3,126	1,705,988
0	0	0	0	0	0	0	0	0
3,153	7,907	16,867	2,034	3,042	13,321	743	1,324	98,787
0	0	231,942	46,419	102,795	70,164	20,682	0	802,446
0	0	39,315	5,702	2,796	0	122,876	3,063	285,279
0	0	3,432	1,172	0	(99)	78,550	889	117,524
0	0	30,174	(14,855)	4,034	64,696	354,605	6,733	716,156
11,698	30,430	68,175	15,747	11,397	21,069	12,439	4,983	388,917
5,517	32,413	5,690	862	1,552	8,965	0	0	110,687
0	0	0	0	12,948	0	1,654	0	115,080
486	1,237	481,987	11,655	480	3,530,128	(4,519)	1,613	6,114,110
129,946	208,315	988	373	202	4,463	1,868	58	578,556
16,329	16,840	0	0	84,708	0	13,778	122,470	357,203
<b>174,677</b>	<b>329,734</b>	<b>944,054</b>	<b>74,444</b>	<b>247,166</b>	<b>3,732,018</b>	<b>610,630</b>	<b>144,259</b>	<b>11,390,735</b>



**SERVICE UNITS AND GROUPS EXPENDITURE DETAIL**

<b>Fund</b>	<b>Dept</b>		<b>Salaries and Employee Benefits (Note 1)</b>	<b>Services and Supplies (Note 2)</b>	<b>Prior Year (Note 3)</b>	<b>Total Current Expenditures</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	10,390,889	3,658,747	1,306,109	15,355,745
AAA	ANE	Architecture & Engineering	2,297,886	162,915	16,456	2,477,257
AAA	CAO	County Administrative Office	2,447,917	433,984	52,568	2,934,469
AAA	CCL	County Counsel	8,499,904	556,262	45,480	9,101,646
AAA	FMC	Facilities Management - Custodial	2,399,838	1,399,253	15,485	3,814,576
AAA	FMG	Facilities Management - Grounds	1,008,361	503,261	81,988	1,593,610
AAA	FMM	Facilities Management - Maintenance	4,065,347	3,176,909	177,939	7,420,195
AAA	HRD/UNI	Human Resources	11,951,838	3,753,934	36,859	15,742,631
AAA	PUR	Purchasing	1,170,437	126,437	14,138	1,311,012
AAA	RPR/RNT	Real Estate Services/Rent	1,904,164	186,152	0	2,090,316
AAA	SDD	IS - Systems Development	10,122,442	1,580,660	13,826	11,716,927
<b>SUBTOTALS</b>			<b>56,259,023</b>	<b>15,538,514</b>	<b>1,760,849</b>	<b>73,558,386</b>
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	513,713	134,255	0	647,968
AAA	PSG	Public Services Group	1,421,994	74,672	0	1,496,666
<b>SUBTOTALS</b>			<b>1,935,707</b>	<b>208,927</b>	<b>0</b>	<b>2,144,635</b>
<b>TOTALS</b>			<b>58,194,730</b>	<b>15,747,442</b>	<b>1,760,849</b>	<b>75,703,020</b>

**NOTES:**

1. Appropriation 100 and EAP, EHAP, CEHW charges in Appr. 540
2. Appropriation 200 (current year) and 241, plus inter/intra-fund charges and interest on lease/purchase equipment where applicable
3. Appropriation 200 (prior years)



**EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	2,646,221	176,416
AAA	ANE	Architecture & Engineering	104,805	6,987
AAA	CAO	County Administrative Office	86,093	5,740
AAA	CCL	County Counsel	315,829	21,055
AAA	FMC	Facilities Management - Custodial	0	0
AAA	FMG	Facilities Management - Grounds	123,705	8,247
AAA	FMM	Facilities Management - Maintenance	89,059	5,937
AAA	HRD/UNI	Human Resources	22,487	1,499
AAA	PUR	Purchasing	65,394	4,360
AAA	RPR/RNT	Real Estate Services/Rent	6,667	444
AAA	SDD	IS - Systems Development	124,801	8,320
SUBTOTALS			3,585,062	239,005
Administrative Groups				
AAA	FMT/UTL	Facilities Management - Admin/Utilities	8,022	535
AAA	PSG	Public Services Group	7,058	471
SUBTOTALS			15,080	1,005
Internal Service Funds				
IAG	PUR	Printing Services	0	0
IAJ	(various)	IS - Computer Operations	0	0
IAM	(various)	IS - Network Services	0	0
IAV	PUR	Central Stores	0	0
IAY	PUR	Mail Services	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
IRM	ACR	ACR-Records Management	0	0
SUBTOTALS			0	0
Enterprise Funds				

**EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Services	9,530	635
AAA	APT	Airports Administration	537,165	35,811
AAA	ASR	Assessor	215,381	14,359
AAA	AWM	Agriculture/Weights & Measures	680,396	45,360
AAA	BDF	Board of Supervisors (all districts)	33,602	2,240
AAA	CBD	Clerk of the Board	5,148	343
AAA	CCM	County Museum	238,273	15,885
AAA	CCP	Regional Parks	1,784,284	118,953
AAA	CCS	California Children's Services	34,197	2,280
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	288,800	19,253
AAA	DCS	HSS - Child Support Services	0	0
AAA	DOS	D.A. - Child Abduction	0	0
AAA	DPA	Human Services System	0	0
AAA	EDF	Economic Development Function	34,445	2,296
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	0	0
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	0	0
AAA	HCC	Health Care Costs	77,170	5,145
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	147,736	9,849
AAA	LUS	Land Use Services Department	185,198	12,347
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	226,240	15,083
AAA	PGD	Public Guardian	65,606	4,374

**EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
AAA	PHL	Public Health	2,187,935	145,863
AAA	PRB	Probation	860,335	57,356
AAA	ROV	Registrar of Voters	469,594	31,306
AAA	SCL	School Claims	0	0
AAA	SHR	Sheriff	69,521,087	4,634,762
AAA	SVR	Surveyor	543,346	36,223
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,142,299	76,154
AAA	VAF	Veterans Affairs	26,492	1,766
<b>SUBTOTALS</b>			<b>79,314,260</b>	<b>5,287,644</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Special Districts (summary)	37,748,291	2,516,565
(various)	(various)	Redevelopment Agency - RDA	14,388	959
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services	101,254	6,750
CJV	CIP	Capital Projects - All Funds	64,452	4,297
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	0	0
NIA	900	Law Library	0	0
PAB	RET	Board of Retirement - Admin	85,572	5,705
RFZ	097	Flood Control District (all zones)	243,408	16,227
RHH	498	IHSS Public Authority	16,669	1,111
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	1,563,799	104,254
SAA	TRA	Transportation (all funds)	22,646,828	1,509,796
SAC	JOB	Jobs and Employment Services (all funds)	101,152	6,744
SAP	CLB	County Library	598,626	39,909
SAU	ECD	Economic & Comm. Dev. (all funds)	111,746	7,450
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0



**EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept	Equipment	
		Acquisition Costs	Use Allow: 0.066667
SUBTOTALS		63,296,184	4,219,767
All Other			
(various)	(various) All Other	4,161,548	277,438
SUBTOTALS		4,161,548	277,438
TOTALS		150,372,134	10,024,859

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	15,246	15,246	0
AAA	ANE	Architecture & Engineering	0	0	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	3,888	1,080	2,808
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
AAA	SDD	IS - Systems Development	0	0	0
<b>SUBTOTALS</b>			<b>19,134</b>	<b>16,326</b>	<b>2,808</b>
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	0	0	0
AAA	PSG	Public Services Group	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	IS - Network Services	46,049	46,049	0
IAV	PUR	Central Stores	0	0	0
IAV	PUR	Mail Services	0	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	0
IRM	ACR	ACR-Records Management	0	0	0
<b>SUBTOTALS</b>			<b>46,049</b>	<b>46,049</b>	<b>0</b>

## RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	0	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	346,832	346,832	0
<b>SUBTOTALS</b>			<b>346,832</b>	<b>346,832</b>	<b>0</b>
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	0	0	0
AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor	299,271	299,271	0
AAA	AWM	Agriculture/Weights & Measures	61,981	61,981	0
AAA	BDF	Board of Supervisors (all districts)	56,571	56,571	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	91,996	0	91,996
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	280,160	280,160	0
AAA	CTN	Trial Courts - State Ineligible Costs	57,282	61,313	(4,031)
AAA	DAT	District Attorney	586,362	579,367	6,995
AAA	DCS	HSS - Child Support Services	2,948,187	2,948,187	0
AAA	DOS	D.A. - Child Abduction	30,847	30,847	0
AAA	DPA	Human Services System	16,661,869	16,661,869	0
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	0	0	0
AAA	FRN	Franchise Administration	0	0	0
AAA	GJY	Grand Jury	0	0	0
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	251,119	198,794	52,325
AAA	MLH	Behavioral Health	3,246,262	3,245,221	1,041
AAA	OCH	HRD - Employee Health and Wellness	0	0	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
AAA	PBD	Public Defender	156,581	156,581	0
AAA	PGD	Public Guardian	0	0	0
AAA	PHL	Public Health	2,804,115	2,790,203	13,912
AAA	PRB	Probation	872,228	872,228	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	School Claims	0	0	0
AAA	SHR	Sheriff	837,540	837,540	0
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	0	0	0
AAA	VAF	Veterans Affairs	27,180	27,180	0
<b>SUBTOTALS</b>			<b>29,269,550</b>	<b>29,107,312</b>	<b>162,239</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Special Districts (summary)	20,253	20,253	0
(various)	(various)	Redevelopment Agency - RDA	52,962	52,962	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RP	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	117,765	117,765	0
CJV	CIP	Capital Projects - All Funds	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
RFZ	097	Flood Control District (all zones)	16,000	16,000	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	2,055,679	2,055,679	0
SAA	TRA	Transportation (all funds)	28,995	28,995	0
SAC	JOB	Jobs and Employment Services (all funds)	908,826	908,826	0
SAP	CLB	County Library	476,695	476,695	0
SAU	ECD	Economic & Comm. Dev. (all funds)	281,809	281,779	30

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>3,958,984</b>	<b>3,958,954</b>	<b>30</b>
<b>All Other</b>					
(various)	(various)	All Other	66,109	0	66,109
<b>SUBTOTALS</b>			<b>66,109</b>	<b>0</b>	<b>66,109</b>
<b>TOTALS</b>			<b>33,706,658</b>	<b>33,475,472</b>	<b>231,186</b>

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	8,091,276	161,826
AAA	ANE	Architecture & Engineering	1,631,082	32,622
AAA	CAO	County Administrative Office	1,741,359	34,827
AAA	CCL	County Counsel	4,919,579	98,392
AAA	FMC	Facilities Management - Custodial	0	0
AAA	FMG	Facilities Management - Grounds	0	0
AAA	FMM	Facilities Management - Maintenance	0	0
AAA	HRD/UNI	Human Resources	1,606,731	32,135
AAA	PUR	Purchasing	324,514	6,490
AAA	RPR/RNT	Real Estate Services/Rent	159,014	3,180
AAA	SDD	IS - Systems Development	5,368,553	107,371
SUBTOTALS			23,842,108	476,842
Administrative Groups				
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,877,183	37,544
AAA	PSG	Public Services Group	252,971	5,059
SUBTOTALS			2,130,154	42,603
Internal Service Funds				
IAG	PUR	Printing Services	307,465	6,149
IAJ	(various)	IS - Computer Operations	2,653,487	53,070
IAM	(various)	IS - Network Services	561,992	11,246
IAV	PUR	Central Stores	1,268,473	25,369
IAY	PUR	Mail Services	152,450	3,049
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	1,958,750	39,175
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
IRM	ACR	ACR-Records Management	618,046	12,361
SUBTOTALS			7,520,663	150,420
Enterprise Funds				

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

## General Fund Operating Units

AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,031	161
AAA	APT	Airports Administration	1,894,888	37,898
AAA	ASR	Assessor	1,994,883	39,898
AAA	AWM	Agriculture/Weights & Measures	317,796	6,356
AAA	BDF	Board of Supervisors (all districts)	4,727,102	94,542
AAA	CBD	Clerk of the Board	764,563	15,291
AAA	CCM	County Museum	6,733,713	134,674
AAA	CCP	Regional Parks	18,587,131	371,743
AAA	CCS	California Children's Services	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	8,583,650	171,673
AAA	DCS	HSS - Child Support Services	0	0
AAA	DOS	D.A. - Child Abduction	0	0
AAA	DPA	Human Services System	3,114,847	62,297
AAA	EDF	Economic Development Function	0	0
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	0	0
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	82,890	1,658
AAA	HCC	Health Care Costs	0	0
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	0	0
AAA	LUS	Land Use Services Department	4,520,971	90,419
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	3,918,087	78,362
AAA	PGD	Public Guardian	402,003	8,040
AAA	PHL	Public Health	6,656,150	133,123
AAA	PRB	Probation	71,099,149	1,421,983

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	ROV	Registrar of Voters	772,421	15,448
AAA	SCL	School Claims	4,167,365	83,347
AAA	SHR	Sheriff	227,273,639	4,545,473
AAA	SVR	Surveyor	186,273	3,725
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,650,331	33,007
AAA	VAF	Veterans Affairs	210,165	4,203
<b>SUBTOTALS</b>			<b>367,666,049</b>	<b>7,353,321</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Special Districts (summary)	20,567,732	411,355
(various)	(various)	Redevelopment Agency - RDA	1,257,478	25,150
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services	0	0
CJV	CIP	Capital Projects - All Funds	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	86,148	1,723
NIA	900	Law Library	0	0
PAB	RET	Board of Retirement - Admin	0	0
RFZ	097	Flood Control District (all zones)	784,656	15,693
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	2,194,793	43,896
SAA	TRA	Transportation (all funds)	5,159,370	103,187
SAC	JOB	Jobs and Employment Services (all funds)	0	0
SAP	CLB	County Library	8,878,519	177,570
SAU	ECD	Economic & Comm. Dev. (all funds)	1,148,356	22,967
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
<b>SUBTOTALS</b>			<b>40,077,053</b>	<b>801,541</b>



## SPACE USE - ALLOWED COSTS

			County-Owned Buildings	
			Acquisition	Space Use
Fund	Dept		Cost	Allowance:
				2%
<b>All Other</b>				
(various)	(various)	All Other	65,412,129	1,308,243
<b>SUBTOTALS</b>			<b>65,412,129</b>	<b>1,308,243</b>
<b>TOTALS</b>			<b>506,648,157</b>	<b>10,132,970</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	221,044	0	221,044
AAA	ANE	Architecture & Engineering	27,020	0	27,020
AAA	CAO	County Administrative Office	28,847	0	28,847
AAA	CCL	County Counsel	81,496	0	81,496
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	71,682	0	71,682
AAA	PUR	Purchasing	27,099	0	27,099
AAA	RPR/RNT	Real Estate Services/Rent	14,653	0	14,653
AAA	SDD	IS - Systems Development	323,947	0	323,947
<b>SUBTOTALS</b>			<b>795,788</b>	<b>0</b>	<b>795,788</b>
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	135,564	0	135,564
AAA	PSG	Public Services Group	4,182	0	4,182
<b>SUBTOTALS</b>			<b>139,746</b>	<b>0</b>	<b>139,746</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	20,720	0	20,720
IAJ	(various)	IS - Computer Operations	176,166	0	176,166
IAM	(various)	IS - Network Services	102,221	0	102,221
IAV	PUR	Central Stores	105,926	0	105,926
IAY	PUR	Mail Services	12,731	0	12,731
IBA	VHS	Fleet Mgmt - Motor Pool	17,410	0	17,410
IBP	RMG	HRD - Risk Management (all funds)	53,496	0	53,496
ICB	VHS	Fleet Mgmt - Garage/Warehouse	144,207	0	144,207
IRM	ACR	ACR-Records Management	51,611	0	51,611
<b>SUBTOTALS</b>			<b>684,487</b>	<b>0</b>	<b>684,487</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	81,211	0	81,211
EAD	MCR	Arrowhead Regional Medical Center (all funds)	53,378	0	53,378
<b>SUBTOTALS</b>			<b>134,589</b>	<b>0</b>	<b>134,589</b>
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	3,415	0	3,415
AAA	APT	Airports Administration	311,805	4,242	307,563
AAA	ASR	Assessor	126,947	0	126,947
AAA	AWM	Agriculture/Weights & Measures	26,537	0	26,537
AAA	BDF	Board of Supervisors (all districts)	82,626	0	82,626
AAA	CBD	Clerk of the Board	12,666	0	12,666
AAA	CCM	County Museum	209,994	0	209,994
AAA	CCP	Regional Parks	1,554,820	19,217	1,535,603
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	242,472	0	242,472
AAA	DCS	HSS - Child Support Services	0	0	0
AAA	DOS	D.A. - Child Abduction	0	0	0
AAA	DPA	Human Services System	96,523	0	96,523
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	0	0	0
AAA	FRN	Franchise Administration	0	0	0
AAA	GJY	Grand Jury	5,017	0	5,017
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	98,813	0	98,813
AAA	MLH	Behavioral Health	181,039	0	181,039
AAA	OCH	HRD - Employee Health and Wellness	0	0	0

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	PBD	Public Defender	156,335	0	156,335
AAA	PGD	Public Guardian	55,656	0	55,656
AAA	PHL	Public Health	337,559	924	336,635
AAA	PRB	Probation	1,214,860	0	1,214,860
AAA	ROV	Registrar of Voters	64,502	0	64,502
AAA	SCL	School Claims	313,440	305,370	8,070
AAA	SHR	Sheriff	5,044,810	0	5,044,810
AAA	SVR	Surveyor	17,277	0	17,277
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	79,888	0	79,888
AAA	VAF	Veterans Affairs	11,164	0	11,164
<b>SUBTOTALS</b>			<b>10,248,165</b>	<b>329,753</b>	<b>9,918,412</b>

## Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	87,427	0	87,427
(various)	(various)	Redevelopment Agency - RDA	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RPR	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Projects - All Funds	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	4,693	0	4,693
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
RFZ	097	Flood Control District (all zones)	60,736	0	60,736
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	35,300	0	35,300
SAA	TRA	Transportation (all funds)	173,155	0	173,155
SAC	JOB	Jobs and Employment Services (all funds)	0	0	0
SAP	CLB	County Library	0	0	0
SAU	ECD	Economic & Comm. Dev. (all funds)	27,662	0	27,662

## UTILITIES - ALLOWED COSTS

			Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Fund	Dept				
SFH	CAO	Disaster Recovery Fund	(406)	0	(406)
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>388,567</b>	<b>0</b>	<b>388,567</b>
<b>All Other</b>					
(various)	(various)	All Other	1,858,048	118,336	1,739,712
<b>SUBTOTALS</b>			<b>1,858,048</b>	<b>118,336</b>	<b>1,739,712</b>
<b>TOTALS</b>			<b>14,249,392</b>	<b>448,089</b>	<b>13,801,303</b>

# AUDITOR/CONTROLLER

## AAA ACR

### STATEMENT OF FUNCTION

The Auditor/Controller is responsible for the accounting, disbursing, auditing, and appropriations control for all segments of County government and its political subdivisions.

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue was then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Current expenditures were distributed to each section/division based on actual costs and were the basis for distributing the 1st Allocation Net Allocable amount.

The unallowable costs of the Auditor/Controller have been isolated and excluded from all allocations. The allowable costs have been distributed among various sections/divisions on an equitable basis and are allocated to all benefiting entities as follows:

- General Accounting/FAS System Administration - number of accounting transactions processed;
- Accounts Payable - number of claims and deposits processed;
- Payroll Section - number of payroll warrants generated;
- CAP/CAFR/Fraud Hotline/Single Audit - number of employees;
- Audit Division - actual hours distribution.

The support costs for HSS Auditing, Recorder, Property Tax and School Claims are charged to those units. In previous years, single audit costs were charged directly to the affected County departments. Effective this year, single audit costs are allocated to all departments based on number of employees. Although individual programs in specific departments are selected for audit each year, the County as a whole benefits from the single audit program. Additionally, the choice of programs to be audited is not controlled by the department or the County. In any given year, any program in any department may be selected for audit. Therefore, it is appropriate to allocate the annual cost to all departments.

Revenues and reimbursements for services provided by the Auditor/Controller are credited against the applicable entity's share of 1st Allocation costs.

**Auditor/Controller - Recorder****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	15,355,745
Equipment Use	5	176,416
Space Use	7	161,826
Utilities	8	221,044
<b>TOTAL ALLOCABLE</b>		<b>15,915,030</b>
<b>REVENUE</b>		
Miscellaneous Revenue		141,586
		<b>141,586</b>
<b>NET ALLOCABLE</b>		<b>15,773,444</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0273</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Administration	110,210	113,219	113,219	0
CAP/CAFR/Fraud Hotline/Single Audit	669,413	687,694	0	0
PC 4750	60,363	60,363	0	60,363
General Accounting/FAS System Administration	2,234,044	2,295,053	0	165,134
Property Tax	1,030,077	1,058,207	1,058,207	0
Accounts Payable	1,162,897	1,194,655	0	0
Payroll	2,479,879	2,547,601	0	0
Recorder	5,285,722	5,430,069	5,430,069	0
School Claims	17,430	17,906	0	0
HSS Auditing	8,064	8,284	0	0
Audit Division	2,297,648	2,360,394	0	7,681
<b>TOTALS</b>	<b>15,355,745</b>	<b>15,773,444</b>	<b>6,601,495</b>	<b>233,178</b>

**Auditor/Controller - Recorder****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	1,455,033
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	27,955
AAA	CCL	County Counsel	63,730
AAA	FMC	Facilities Management - Custodial	10,414
AAA	FMG	Facilities Management - Grounds	4,370
AAA	FMM	Facilities Management - Maintenance	48,962
AAA	FMT/UTL	Facilities Management - Admin/Utilities	3,046
AAA	HRD/UNI	Human Resources	115,034
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	29,827
AAA	RPR/RNT	Real Estate Services/Rent	12,870
AAA	SDD	IS - Systems Development	1,727,092
<b>TOTAL ALLOCABLE</b>			<b>3,498,332</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.2278</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	25,108	0	Not Allocated
687,694	152,505	152,505	No.of Employees
0	13,752	0	Not Allocated
2,129,919	508,958	508,958	No.of Acctg. Transactions
0	234,671	0	Not Allocated
1,194,655	264,930	264,930	No. of Claims and Deposits
2,547,601	564,964	564,964	No.of Payroll Warrants
0	1,204,188	0	Not Allocated
17,906	3,971	3,971	< ... Direct Charge ... >
8,284	1,837	1,837	< ... Direct Charge ... >
2,352,713	523,448	523,448	Audit Division Actual Hours
<b>8,938,771</b>	<b>3,498,332</b>	<b>2,020,613</b>	



**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No.of Employees	Base x 35.2582
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	192,334	121,553	194	6,841
AAA	ANE	Architecture & Engineering	604	382	23	799
AAA	CAO	County Administrative Office	1,741	1,100	15	523
AAA	CCL	County Counsel	6,364	4,022	67	2,349
AAA	FMC	Facilities Management - Custodial	4,732	2,991	52	1,821
AAA	FMG	Facilities Management - Grounds	3,020	1,909	22	772
AAA	FMM	Facilities Management - Maintenance	19,041	12,034	55	1,935
AAA	HRD/UNI	Human Resources	15,542	9,822	117	4,128
AAA	PUR	Purchasing	775	490	14	498
AAA	RPR/RNT	Real Estate Services/Rent	14,802	9,355	21	744
AAA	SDD	IS - Systems Development	1,222	772	92	3,260
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5,360	3,387	5	182
AAA	PSG	Public Services Group	274	173	9	324
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,704	1,709	14	511
IAJ	(various)	IS - Computer Operations	5,612	3,547	112	4,005
IAM	(various)	IS - Network Services	15,751	9,954	84	2,918
IAV	PUR	Central Stores	4,318	2,729	9	302
IAY	PUR	Mail Services	1,936	1,224	30	1,067
IBA	VHS	Fleet Mgmt - Motor Pool	1,273	805	4	133
IBP	RMG	HRD - Risk Management (all funds)	178,450	112,779	67	2,362
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,904	9,419	93	3,293
IRM	ACR	ACR-Records Management	48	30	1	35
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	21,766	13,756	73	2,583
EAD	MCR	Arrowhead Regional Medical Center (all funds)	91,730	57,973	2,802	98,781
<b>General Fund Operating Units</b>						

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No. of Payroll Warrants	Base x 5.0542			
397,998	210,046	11,797	1,090,973	5,069	25,620			1,455,033
4,356	2,299			596	3,012			6,492
4,463	2,355	516	47,674	388	1,961		10,899	42,715
12,718	6,712			1,726	8,723			21,806
6,900	3,642			1,370	6,924			15,378
4,082	2,154			537	2,714			7,549
21,737	11,472			1,415	7,152			32,592
38,331	20,229	172	15,860	3,056	15,446			65,486
4,693	2,477			370	1,870			5,334
19,550	10,318			553	2,795			23,212
5,706	3,011			2,427	12,266			19,310
7,028	3,709			134	677			7,956
2,663	1,405			242	1,223			3,126
7,606	4,014	159	14,663	380	1,921		6,440	16,378
19,660	10,376	141	13,000	2,961	14,965		10,421	35,472
24,593	12,979	124	11,460	2,119	10,710		7,439	40,583
73,036	38,545	493	45,598	226	1,142		11,687	76,630
4,876	2,573	191	17,627	760	3,841		10,420	15,912
15,515	8,188	329	30,431	98	495		19,048	21,003
186,528	98,441	543	50,174	1,742	8,804		62,626	209,934
42,006	22,169	617	57,136	2,384	12,049		11,451	92,614
639	337	71	6,546	25	126		15,665	(8,590)
37,438	19,758	1,539	142,293	1,916	9,684		73,154	114,920
235,687	124,385			70,292	355,267			636,406

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No. of Employees	Base x 35.2582
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,330	5,264	69	2,425
AAA	APT	Airports Administration	7,702	4,868	27	949
AAA	ASR	Assessor	5,862	3,705	202	7,124
AAA	AWM	Agriculture/Weights & Measures	2,770	1,751	62	2,189
AAA	BDF	Board of Supervisors (all districts)	1,450	916	62	2,186
AAA	CBD	Clerk of the Board	878	555	15	521
AAA	CCM	County Museum	9,028	5,706	61	2,137
AAA	CCP	Regional Parks	27,460	17,354	155	5,457
AAA	CCS	California Children's Services	1,478	934	149	5,252
AAA	CTN	Trial Courts - State Ineligible Costs	278	176		
AAA	DAT	District Attorney	18,166	11,481	460	16,198
AAA	DCS	HSS - Child Support Services	9,486	5,995	517	18,231
AAA	DOS	D.A. - Child Abduction	228	144	6	202
AAA	DPA	Human Services System	104,197	65,852	3,660	129,049
AAA	EDF	Economic Development Function	2,506	1,584	29	1,014
AAA	EMC	Emergency Medical Care Costs	362	229		
AAA	FLP	Family Law Program	998	631		
AAA	FMH	Facilities Management - Home Repair	3,736	2,361	8	289
AAA	FRN	Franchise Administration	142	90	2	77
AAA	GJY	Grand Jury	2,256	1,426		
AAA	HCC	Health Care Costs	196	124	4	136
AAA	IDC	Indigent Defense	3,730	2,357		
AAA	LIT	Litigation Proceeds and Uses	114	72		
AAA	LNJ	Law and Justice Group	132	83	1	35
AAA	LUS	Land Use Services Department	19,949	12,608	178	6,285
AAA	MLH	Behavioral Health	39,028	24,665	544	19,186
AAA	OCH	HRD - Employee Health and Wellness	346	219	13	475
AAA	PBD	Public Defender	10,941	6,915	194	6,824
AAA	PGD	Public Guardian	1,260	796	26	903
AAA	PHL	Public Health	46,837	29,601	868	30,616
AAA	PRB	Probation	32,628	20,621	1,092	38,497
AAA	ROV	Registrar of Voters	22,662	14,322	33	1,169
AAA	SCL	School Claims	46	29		
AAA	SHR	Sheriff	324,114	204,837	3,393	119,653
AAA	SVR	Surveyor	2,297	1,452	37	1,300
AAA	TRC	Trial Court Funding	416	263		

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No.of Payroll Warrants	Base x 5.0542			
23,002	12,139			1,792	9,057			28,886
14,295	7,544			704	3,558			16,919
24,817	13,097			5,243	26,499			50,425
5,095	2,689			1,628	8,228			14,856
17,715	9,349			1,635	8,264			20,715
4,514	2,382			386	1,951			5,409
17,514	9,243			1,542	7,794			24,879
39,780	20,994	164	15,190	3,798	19,196			78,191
3,458	1,825			3,830	19,357			27,369
855	451							627
74,708	39,428	71	6,566	11,927	60,281			133,954
58,862	31,065			13,298	67,210			122,501
2,015	1,063			169	854			2,264
266,642	140,722	192	17,733	93,847	474,318	8,284	(144)	836,102
4,876	2,573			725	3,664			8,836
374	197							426
1,144	604							1,234
4,484	2,366			211	1,066			6,083
870	459			57	288			914
2,485	1,311							2,737
2,342	1,236			101	510			2,006
3,957	2,088							4,446
155	82							154
869	459			26	131			709
45,175	23,841	8	740	4,614	23,320			66,794
144,427	76,222	5	486	14,102	71,274		60	191,773
2,758	1,456			347	1,754			3,903
36,362	19,190	12	1,064	5,024	25,392			59,384
3,590	1,895			669	3,381			6,975
97,336	51,370	196	18,149	22,197	112,187			241,923
119,402	63,015	248	22,889	28,483	143,958		9,864	279,115
29,394	15,513	10	971	832	4,205			36,180
339	179	1,273	117,751			17,906	91,816	44,049
497,530	262,574	682	63,118	77,791	393,168			1,043,351
10,063	5,311			967	4,887			12,950
1,611	850							1,113

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.6320	No.of Employees	Base x 35.2582
AAA	TTC	Treasurer -Tax Collector	72,574	45,866	150	5,301
AAA	VAF	Veterans Affairs	816	516	17	612
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	156,554	98,941	1,236	43,562
(various)	(various)	Redevelopment Agency - RDA	1,646	1,040	6	222
(various)	(various)	Self-Gov'd Special Districts (summary)	15,544	9,824	299	10,533
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	9,874	6,240	143	5,034
CJV	CIP	Capital Projects - All Funds	5,967	3,771		
MPA	500	Mojave Desert AQMD (all funds)	13,092	8,274		
NFY	870	S A N B A G (all funds)	98	62	33	1,168
NGJ	875	Inland Library System (all funds)	172	109	5	179
NHY	890	L A F C O	1,984	1,254	5	174
NIA	900	Law Library	5,378	3,399		
PAB	RET	Board of Retirement - Admin	652	412	42	1,488
RFZ	097	Flood Control District (all zones)	12,890	8,146	168	5,915
RHH	498	IHSS Public Authority	2,840	1,795	19	674
RRC	903	Children & Families First Comm.	5,034	3,181	22	791
RSC	HPS	Headstart/Preschool Services	27,292	17,248	626	22,087
SAA	TRA	Transportation (all funds)	33,266	21,024	360	12,694
SAC	JOB	Jobs and Employment Services (all funds)	16,012	10,119	121	4,265
SAP	CLB	County Library	46,316	29,271	334	11,788
SAU	ECD	Economic & Comm. Dev. (all funds)	10,178	6,432	49	1,721
SFH	CAO	Disaster Recovery Fund	1,488	940		
STD	905	Authority for the Handicapped	110	70		
<b>All Other</b>						
(various)	(various)	All Other	134,214	84,822	27	941
<b>Totals</b>			<b>1,890,303</b>	<b>1,194,655</b>	<b>19,504</b>	<b>687,694</b>

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.5278	Audit Division Actual Hours	Base x 92.4808	No. of Payroll Warrants	Base x 5.0542			
117,785	62,162	1,434	132,664	3,939	19,908			265,901
3,354	1,770			454	2,295			5,192
323,075	170,505	1,150	106,445	23,663	119,597		6,032	533,017
4,363	2,303			167	844			4,409
28,176	14,870	168	15,491	4,600	23,249		48,756	25,210
10	5							5
22,830	12,049			3,483	17,604			40,926
11,819	6,238							10,009
13,247	6,991						16,837	(1,572)
1,630	860			867	4,382			6,472
1,101	581			114	576			1,445
4,282	2,260	2	185	128	647		2,443	2,076
5,707	3,012						5,807	604
6,515	3,438			1,066	5,388		(405)	11,131
43,695	23,060	1,050	97,105	4,307	21,768		3,032	152,963
6,938	3,662			502	2,537			8,668
12,072	6,371			575	2,906		3,485	9,764
103,913	54,841			16,277	82,267			176,442
79,543	41,979	287	26,565	9,099	45,988		3,032	145,218
51,781	27,328	295	27,282	3,130	15,820			84,813
69,097	36,466	241	22,288	8,545	43,188			143,002
21,392	11,290	10	879	1,270	6,419			26,740
3,195	1,686							2,627
166	88	583	53,916					54,073
359,496	189,726	668	61,800	25,143	127,077		385,606	78,760
<b>4,035,806</b>	<b>2,129,919</b>	<b>25,441</b>	<b>2,352,713</b>	<b>504,060</b>	<b>2,547,601</b>	<b>26,190</b>	<b>815,471</b>	<b>8,123,300</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1631	No.of Employees	Base x 8.1039
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,704	441	14	118
IAJ	(various)	IS - Computer Operations	5,612	915	112	920
IAM	(various)	IS - Network Services	15,751	2,569	84	671
IAV	PUR	Central Stores	4,318	704	9	70
IAV	PUR	Mail Services	1,936	316	30	245
IBA	VHS	Fleet Mgmt - Motor Pool	1,273	208	4	31
IBP	RMG	HRD - Risk Management (all funds)	178,450	29,103	67	543
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,904	2,431	93	757
IRM	ACR	ACR-Records Management	48	8	1	8
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	21,766	3,550	73	594
EAD	MCR	Arrowhead Regional Medical Center (all funds)	91,730	14,960	2,802	22,704
<b>General Fund Operating Units</b>						

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1452	Audit Division Actual Hours	Base x 40.4012	No. of Payroll Warrants	Base x 1.1621			
							0	1,455,033
							0	6,492
							0	42,715
							0	21,806
							0	15,378
							0	7,549
							0	32,592
							0	65,486
							0	5,334
							0	23,212
							0	19,310
							0	7,956
							0	3,126
7,606	1,104	159	6,406	380	442		8,510	24,888
19,660	2,854	141	5,679	2,961	3,441		13,810	49,282
24,593	3,571	124	5,007	2,119	2,462		14,279	54,862
73,036	10,604	493	19,920	226	263		31,560	108,190
4,876	708	191	7,700	760	883		9,853	25,765
15,515	2,253	329	13,294	98	114		15,898	36,902
186,528	27,081	543	21,919	1,742	2,024		80,670	290,604
42,006	6,099	617	24,960	2,384	2,770		37,017	129,631
639	93	71	2,860	25	29		2,997	(5,593)
37,438	5,435	1,539	62,162	1,916	2,226		73,968	188,888
235,687	34,218			70,292	81,683		153,565	789,971



**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1631	No. of Employees	Base x 8.1039
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,330	1,358	69	557
AAA	APT	Airports Administration	7,702	1,256	27	218
AAA	ASR	Assessor	5,862	956	202	1,637
AAA	AWM	Agriculture/Weights & Measures	2,770	452	62	503
AAA	BDF	Board of Supervisors (all districts)	1,450	236	62	502
AAA	CBD	Clerk of the Board	878	143	15	120
AAA	CCM	County Museum	9,028	1,472	61	491
AAA	CCP	Regional Parks	27,460	4,478	155	1,254
AAA	CCS	California Children's Services	1,478	241	149	1,207
AAA	CTN	Trial Courts - State Ineligible Costs	278	45		
AAA	DAT	District Attorney	18,166	2,963	460	3,723
AAA	DCS	HSS - Child Support Services	9,486	1,547	517	4,190
AAA	DOS	D.A. - Child Abduction	228	37	6	46
AAA	DPA	Human Services System	104,197	16,993	3,660	29,661
AAA	EDF	Economic Development Function	2,506	409	29	233
AAA	EMC	Emergency Medical Care Costs	362	59		
AAA	FLP	Family Law Program	998	163		
AAA	FMH	Facilities Management - Home Repair	3,736	609	8	66
AAA	FRN	Franchise Administration	142	23	2	18
AAA	GJY	Grand Jury	2,256	368		
AAA	HCC	Health Care Costs	196	32	4	31
AAA	IDC	Indigent Defense	3,730	608		
AAA	LIT	Litigation Proceeds and Uses	114	19		
AAA	LNJ	Law and Justice Group	132	22	1	8
AAA	LUS	Land Use Services Department	19,949	3,253	178	1,445
AAA	MLH	Behavioral Health	39,028	6,365	544	4,410
AAA	OCH	HRD - Employee Health and Wellness	346	56	13	109
AAA	PBD	Public Defender	10,941	1,784	194	1,568
AAA	PGD	Public Guardian	1,260	205	26	208
AAA	PHL	Public Health	46,837	7,638	868	7,037
AAA	PRB	Probation	32,628	5,321	1,092	8,848
AAA	ROV	Registrar of Voters	22,662	3,696	33	269
AAA	SCL	School Claims	46	8		
AAA	SHR	Sheriff	324,114	52,858	3,393	27,501
AAA	SVR	Surveyor	2,297	375	37	299

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1452	Audit Division Actual Hours	Base x 40.4012	No. of Payroll Warrants	Base x 1.1621			
23,002	3,340			1,792	2,082		7,338	36,223
14,295	2,075			704	818		4,368	21,287
24,817	3,603			5,243	6,093		12,289	62,714
5,095	740			1,628	1,892		3,586	18,443
17,715	2,572			1,635	1,900		5,211	25,926
4,514	655			386	449		1,367	6,776
17,514	2,543			1,542	1,792		6,298	31,178
39,780	5,775	164	6,636	3,798	4,413		22,557	100,749
3,458	502			3,830	4,451		6,401	33,770
855	124						169	796
74,708	10,846	71	2,868	11,927	13,860		34,260	168,214
58,862	8,546			13,298	15,453		29,736	152,237
2,015	293			169	196		573	2,836
266,642	38,712	192	7,747	93,847	109,055	1,837	204,006	1,040,108
4,876	708			725	842		2,192	11,028
374	54						113	539
1,144	166						329	1,563
4,484	651			211	245		1,572	7,655
870	126			57	66		233	1,148
2,485	361						729	3,466
2,342	340			101	117		521	2,526
3,957	574						1,183	5,628
155	23						41	195
869	126			26	30		186	895
45,175	6,559	8	323	4,614	5,362		16,942	83,736
144,427	20,969	5	212	14,102	16,387		48,343	240,115
2,758	400			347	403		969	4,872
36,362	5,279	12	465	5,024	5,838		14,935	74,319
3,590	521			669	777		1,712	8,687
97,336	14,132	196	7,929	22,197	25,794		62,530	304,453
119,402	17,335	248	9,999	28,483	33,099		74,603	353,718
29,394	4,268	10	424	832	967		9,623	45,803
339	49	1,273	51,441			3,971	55,468	99,517
497,530	72,234	682	27,574	77,791	90,397		270,565	1,313,915
10,063	1,461			967	1,124		3,258	16,209

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1631	No. of Employees	Base x 8.1039
AAA	TRC	Trial Court Funding	416	68		
AAA	TTC	Treasurer -Tax Collector	72,574	11,836	150	1,218
AAA	VAF	Veterans Affairs	816	133	17	141
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	156,554	25,532	1,236	10,012
(various)	(various)	Redevelopment Agency - RDA	1,646	268	6	51
(various)	(various)	Self-Gov'd Special Districts (summary)	15,544	2,535	299	2,421
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	9,874	1,610	143	1,157
CJV	CIP	Capital Projects - All Funds	5,967	973		
MPA	500	Mojave Desert AQMD (all funds)	13,092	2,135		
NFY	870	S A N B A G (all funds)	98	16	33	268
NGJ	875	Inland Library System (all funds)	172	28	5	41
NHY	890	L A F C O	1,984	324	5	40
NIA	900	Law Library	5,378	877		
PAB	RET	Board of Retirement - Admin	652	106	42	342
RFZ	097	Flood Control District (all zones)	12,890	2,102	168	1,360
RHH	498	IHSS Public Authority	2,840	463	19	155
RRC	903	Children & Families First Comm.	5,034	821	22	182
RSC	HPS	Headstart/Preschool Services	27,292	4,451	626	5,076
SAA	TRA	Transportation (all funds)	33,266	5,425	360	2,918
SAC	JOB	Jobs and Employment Services (all funds)	16,012	2,611	121	980
SAP	CLB	County Library	46,316	7,553	334	2,709
SAU	ECD	Economic & Comm. Dev. (all funds)	10,178	1,660	49	396
SFH	CAO	Disaster Recovery Fund	1,488	243		
STD	905	Authority for the Handicapped	110	18		
<b>All Other</b>						
(various)	(various)	All Other	134,214	21,888	27	216
<b>Totals</b>			<b>1,624,492</b>	<b>264,930</b>	<b>18,818</b>	<b>152,505</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1452	Audit Division Actual Hours	Base x 40.4012	No. of Payroll Warrants	Base x 1.1621			
1,611	234						302	1,415
117,785	17,101	1,434	57,956	3,939	4,577		92,688	358,588
3,354	487			454	528		1,288	6,480
323,075	46,906	1,150	46,502	23,663	27,498		156,449	689,466
4,363	633			167	194		1,147	5,556
28,176	4,091	168	6,767	4,600	5,345		21,159	46,369
10	1						1	7
22,830	3,315			3,483	4,047		10,129	51,056
11,819	1,716						2,689	12,698
13,247	1,923						4,058	2,487
1,630	237			867	1,008		1,528	8,000
1,101	160			114	132		362	1,806
4,282	622	2	81	128	149		1,215	3,291
5,707	829						1,706	2,309
6,515	946			1,066	1,239		2,633	13,764
43,695	6,344	1,050	42,421	4,307	5,005		57,232	210,195
6,938	1,007			502	583		2,209	10,876
12,072	1,753			575	668		3,424	13,188
103,913	15,087			16,277	18,915		43,529	219,971
79,543	11,548	287	11,605	9,099	10,574		42,070	187,288
51,781	7,518	295	11,918	3,130	3,637		26,665	111,478
69,097	10,032	241	9,737	8,545	9,930		39,961	182,963
21,392	3,106	10	384	1,270	1,476		7,021	33,761
3,195	464						707	3,333
166	24	583	23,554				23,596	77,669
359,496	52,193	668	26,998	25,143	29,218		130,514	209,274
<b>3,505,581</b>	<b>508,958</b>	<b>12,956</b>	<b>523,448</b>	<b>486,177</b>	<b>564,964</b>	<b>5,808</b>	<b>2,020,613</b>	<b>10,143,913</b>



# **ARCHITECTURE AND ENGINEERING**

## **AAA ANE**

### **STATEMENT OF FUNCTION**

The Architecture and Engineering Department is responsible for the planning, design, and administration of the County's capital improvement projects.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue was then deducted from these costs to determine the 1<sup>st</sup> Allocation Net Allocable amount.

Net Allocable Costs are allocated to all benefiting entities based on actual hours recorded.

Revenues and reimbursements for services provided by Architecture and Engineering are credited against the applicable entity's share of 1st Allocation costs.

**Architecture & Engineering****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	2,477,257
Equipment Use	5	6,987
Space Use	7	32,622
Utilities	8	27,020
<b>TOTAL ALLOCABLE</b>		<b>2,543,886</b>
<b>REVENUE</b>		
Miscellaneous Revenue		300
		<b>300</b>
<b>NET ALLOCABLE</b>		<b>2,543,586</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0268</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
A&E Services - Actual Hours	2,477,257	2,543,586	0	0
<b>TOTALS</b>	<b>2,477,257</b>	<b>2,543,586</b>	<b>0</b>	<b>0</b>

**Architecture & Engineering****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	6,492
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,264
AAA	CCL	County Counsel	95,442
AAA	FMC	Facilities Management - Custodial	19,792
AAA	FMG	Facilities Management - Grounds	5,746
AAA	FMM	Facilities Management - Maintenance	43,529
AAA	FMT/UTL	Facilities Management - Admin/Utilities	372
AAA	HRD/UNI	Human Resources	11,859
AAA	PSG	Public Services Group	85,729
AAA	PUR	Purchasing	2,241
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,080
<b>TOTAL ALLOCABLE</b>			<b>275,545</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1112</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,543,586	275,545	275,545	Actual Hours
<b>2,543,586</b>	<b>275,545</b>	<b>275,545</b>	



**Architecture & Engineering AAA-ANE (1st Allocation)**

Fund	Dept	Actual Hours		Credits	Total
		Base:	Allocation:		
		Actual Hours	Base x 109.9264		
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder			0
AAA	ANE	Architecture & Engineering			0
AAA	CAO	County Administrative Office			0
AAA	CCL	County Counsel			0
AAA	FMC	Facilities Management - Custodial			0
AAA	FMG	Facilities Management - Grounds			0
AAA	FMM	Facilities Management - Maintenance			0
AAA	HRD/UNI	Human Resources			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent			0
AAA	SDD	IS - Systems Development			0
Administrative Groups					
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0
AAA	PSG	Public Services Group			0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	IS - Network Services			0
IAV	PUR	Central Stores			0
IAY	PUR	Mail Services			0
IBA	VHS	Fleet Mgmt - Motor Pool			0
IBP	RMG	HRD - Risk Management (all funds)			0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0
IRM	ACR	ACR-Records Management			0
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)			0
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0
General Fund Operating Units					

## Architecture &amp; Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base:	Allocation:		
			Actual Hours	Base x 109.9264		
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	2,674	293,943	228,656	65,287
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)			(3,810)	3,810
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks			2,902	(2,902)
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney				0
AAA	DCS	HSS - Child Support Services				0
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department				0
AAA	MLH	Behavioral Health				0
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	School Claims				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0

## Architecture &amp; Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base:	Allocation:		
			Actual Hours	Base x 109.9264		
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	20,465	2,249,643	1,642,671	606,972
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library				0
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>23,139</b>	<b>2,543,586</b>	<b>1,870,419</b>	<b>673,167</b>

**Architecture & Engineering AAA-ANE (2nd Allocation)**

Fund	Dept		Actual Hours		Total	Total Allocation
			Base:	Allocation:		
			Actual Hours	Base x 11.9083		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			0	0
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
AAA	SDD	IS - Systems Development			0	0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	0
AAA	PSG	Public Services Group			0	0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
IRM	ACR	ACR-Records Management			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
<b>General Fund Operating Units</b>						

**Architecture & Engineering AAA-ANE (2nd Allocation)**

Fund	Dept		Actual Hours		Total	Total Allocation
			Base:	Allocation:		
			Actual Hours	Base x 11.9083		
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	2,674	31,843	31,843	97,130
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)			0	3,810
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks			0	(2,902)
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	HSS - Child Support Services			0	0
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT.	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department			0	0
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0

**Architecture & Engineering AAA-ANE (2nd Allocation)**

Fund	Dept		Actual Hours		Total	Total Allocation
			Base:	Allocation:		
			Actual Hours	Base x 11.9083		
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	20,465	243,702	243,702	850,674
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library			0	0
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>23,139</b>	<b>275,545</b>	<b>275,545</b>	<b>948,712</b>



# COUNTY ADMINISTRATIVE OFFICE

## AAA CAO

### STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration and coordination of all County operations including budget coordination and long-range financial planning and forecasting.

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The allowable costs of the County Administrative Office are those incurred for the budgeting services provided to all County funds and departments. With the exception of budgeting activities, the costs of the County Administrative Officer are considered to be costs of general County government and are, therefore, not allocated.



## County Administrative Office

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,934,469
Equipment Use	5	5,740
Space Use	7	34,827
Utilities	8	28,847
<b>TOTAL ALLOCABLE</b>		<b>3,003,882</b>
<b>NET ALLOCABLE</b>		<b>3,003,882</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0237	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	427,207	437,312	437,312	0
Bdgt. & Admin. Supp. Svcs	2,507,262	2,566,570	0	0
<b>TOTALS</b>	<b>2,934,469</b>	<b>3,003,882</b>	<b>437,312</b>	<b>0</b>

## County Administrative Office

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	42,715
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	2,139
AAA	CCL	County Counsel	171,274
AAA	FMC	Facilities Management - Custodial	21,626
AAA	FMG	Facilities Management - Grounds	6,134
AAA	FMM	Facilities Management - Maintenance	46,852
AAA	FMT/UTL	Facilities Management - Admin/Utilities	397
AAA	HRD/UNI	Human Resources	7,742
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	11,724
AAA	RPR/RNT	Real Estate Services/Rent	81,370
AAA	SDD	IS - Systems Development	358,526
<b>TOTAL ALLOCABLE</b>			<b>750,501</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.2558	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	109,260	0	Not Allocated
2,566,570	641,241	641,241	No.of County Emps.
<b>2,566,570</b>	<b>750,501</b>	<b>641,241</b>	

## County Administrative Office AAA-CAO (1st Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			Base:	Allocation:		
			No. of County Emps.	Base x 144.0689		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	194	27,955		27,955
AAA	ANE	Architecture & Engineering	23	3,264		3,264
AAA	CAO	County Administrative Office	15	2,139		2,139
AAA	CCL	County Counsel	67	9,597		9,597
AAA	FMC	Facilities Management - Custodial	52	7,442		7,442
AAA	FMG	Facilities Management - Grounds	22	3,153		3,153
AAA	FMM	Facilities Management - Maintenance	55	7,907		7,907
AAA	HRD/UNI	Human Resources	117	16,867		16,867
AAA	PUR	Purchasing	14	2,034		2,034
AAA	RPR/RNT	Real Estate Services/Rent	21	3,042		3,042
AAA	SDD	IS - Systems Development	92	13,321		13,321
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5	743		743
AAA	PSG	Public Services Group	9	1,324		1,324
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	14	2,089		2,089
IAJ	(various)	IS - Computer Operations	112	16,363		16,363
IAM	(various)	IS - Network Services	83	11,858		11,858
IAV	PUR	Central Stores	9	1,236		1,236
IAY	PUR	Mail Services	30	4,361		4,361
IBA	VHS	Fleet Mgmt - Motor Pool	4	543		543
IBP	RMG	HRD - Risk Management (all funds)	67	9,653		9,653
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	13,454		13,454
IRM	ACR	ACR-Records Management	1	144		144
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	73	10,556		10,556
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,802	403,631		403,631
<b>General Fund Operating Units</b>						

## County Administrative Office AAA-CAO (1st Allocation)

Bdgt. & Admin. Supp. Svcs					
Fund	Dept		Base:	Allocation:	Credits
			No.of County Emps.	Base x 144.0689	
AAA	ADS	Behavioral Health - Alcohol & Drug Services	69	9,908	9,908
AAA	APT	Airports Administration	27	3,879	3,879
AAA	ASR	Assessor	202	29,107	29,107
AAA	AWM	Agriculture/Weights & Measures	62	8,943	8,943
AAA	BDF	Board of Supervisors (all districts)	62	8,932	(5,716) 14,648
AAA	CBD	Clerk of the Board	15	2,128	2,128
AAA	CCM	County Museum	61	8,733	8,733
AAA	CCP	Regional Parks	155	22,297	22,297
AAA	CCS	California Children's Services	149	21,461	21,461
AAA	CTN	Trial Courts - State Ineligible Costs			22,881 (22,881)
AAA	DAT	District Attorney	460	66,189	66,189
AAA	DCS	HSS - Child Support Services	517	74,495	74,495
AAA	DOS	D.A. - Child Abduction	6	826	826
AAA	DPA	Human Services System	3,660	527,309	527,309
AAA	EDF	Economic Development Function	29	4,145	4,145
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair	8	1,180	1,180
AAA	FRN	Franchise Administration	2	316	316
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs	4	554	554
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group	1	144	144
AAA	LUS	Land Use Services Department	178	25,683	25,683
AAA	MLH	Behavioral Health	544	78,396	78,396
AAA	OCH	HRD - Employee Health and Wellness	13	1,939	1,939
AAA	PBD	Public Defender	194	27,883	27,883
AAA	PGD	Public Guardian	26	3,690	3,690
AAA	PHL	Public Health	868	125,102	125,102
AAA	PRB	Probation	1,092	157,301	157,301
AAA	ROV	Registrar of Voters	33	4,776	4,776
AAA	SCL	School Claims			0
AAA	SHR	Sheriff	3,393	488,914	488,914
AAA	SVR	Surveyor	37	5,314	5,314
AAA	TRC	Trial Court Funding			0

## County Administrative Office AAA-CAO (1st Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			Base: No.of County Emps.	Allocation: Base x 144.0689		
AAA	TTC	Treasurer -Tax Collector	150	21,660		21,660
AAA	VAF	Veterans Affairs	17	2,499		2,499
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services	143	20,569		20,569
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	5	709		709
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	168	24,170		24,170
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	626	90,248		90,248
SAA	TRA	Transportation (all funds)	360	51,870		51,870
SAC	JOB	Jobs and Employment Services (all funds)	121	17,427		17,427
SAP	CLB	County Library	334	48,169		48,169
SAU	ECD	Economic & Comm. Dev. (all funds)	49	7,032		7,032
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>17,814</b>	<b>2,566,570</b>	<b>17,165</b>	<b>2,549,405</b>

## County Administrative Office AAA-CAO (2nd Allocation)

			Bdgt. & Admin. Supp. Svcs			
			Base:	Allocation:		
Fund	Dept		No. of County Emps.	Base x 37.4356	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	27,955
AAA	ANE	Architecture & Engineering			0	3,264
AAA	CAO	County Administrative Office			0	2,139
AAA	CCL	County Counsel			0	9,597
AAA	FMC	Facilities Management - Custodial			0	7,442
AAA	FMG	Facilities Management - Grounds			0	3,153
AAA	FMM	Facilities Management - Maintenance			0	7,907
AAA	HRD/UNI	Human Resources			0	16,867
AAA	PUR	Purchasing			0	2,034
AAA	RPR/RNT	Real Estate Services/Rent			0	3,042
AAA	SDD	IS - Systems Development			0	13,321
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	743
AAA	PSG	Public Services Group			0	1,324
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	14	543	543	2,632
IAJ	(various)	IS - Computer Operations	112	4,252	4,252	20,615
IAM	(various)	IS - Network Services	83	3,081	3,081	14,939
IAV	PUR	Central Stores	9	321	321	1,557
IAY	PUR	Mail Services	30	1,133	1,133	5,494
IBA	VHS	Fleet Mgmt - Motor Pool	4	141	141	684
IBP	RMG	HRD - Risk Management (all funds)	67	2,508	2,508	12,161
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	3,496	3,496	16,950
IRM	ACR	ACR-Records Management	1	37	37	182
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	73	2,743	2,743	13,299
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,802	104,882	104,882	508,513
<b>General Fund Operating Units</b>						

## County Administrative Office AAA-CAO (2nd Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			Base: No. of County Emps.	Allocation: Base x 37.4356		
AAA	ADS	Behavioral Health - Alcohol & Drug Services	69	2,574	2,574	12,482
AAA	APT	Airports Administration	27	1,008	1,008	4,887
AAA	ASR	Assessor	202	7,563	7,563	36,671
AAA	AWM	Agriculture/Weights & Measures	62	2,324	2,324	11,267
AAA	BDF	Board of Supervisors (all districts)	62	2,321	2,321	16,969
AAA	CBD	Clerk of the Board	15	553	553	2,681
AAA	CCM	County Museum	61	2,269	2,269	11,002
AAA	CCP	Regional Parks	155	5,794	5,794	28,091
AAA	CCS	California Children's Services	149	5,576	5,576	27,037
AAA	CTN	Trial Courts - State Ineligible Costs			0	(22,881)
AAA	DAT	District Attorney	460	17,199	17,199	83,387
AAA	DCS	HSS - Child Support Services	517	19,357	19,357	93,852
AAA	DOS	D.A. - Child Abduction	6	215	215	1,040
AAA	DPA	Human Services System	3,660	137,019	137,019	664,327
AAA	EDF	Economic Development Function	29	1,077	1,077	5,222
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	8	307	307	1,487
AAA	FRN	Franchise Administration	2	82	82	398
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	4	144	144	698
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	37	37	182
AAA	LUS	Land Use Services Department	178	6,674	6,674	32,357
AAA	MLH	Behavioral Health	544	20,371	20,371	98,766
AAA	OCH	HRD - Employee Health and Wellness	13	504	504	2,443
AAA	PBD	Public Defender	194	7,245	7,245	35,128
AAA	PGD	Public Guardian	26	959	959	4,649
AAA	PHL	Public Health	868	32,507	32,507	157,609
AAA	PRB	Probation	1,092	40,874	40,874	198,175
AAA	ROV	Registrar of Voters	33	1,241	1,241	6,018
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff	3,393	127,042	127,042	615,956
AAA	SVR	Surveyor	37	1,381	1,381	6,695
AAA	TRC	Trial Court Funding			0	0

## County Administrative Office AAA-CAO (2nd Allocation)

			Bdgt. & Admin. Supp. Svcs			
			Base:	Allocation:		
Fund	Dept		No.of County Emps.	Base x 37.4356	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	150	5,628	5,628	27,288
AAA	VAF	Veterans Affairs	17	649	649	3,148
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	143	5,345	5,345	25,913
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	5	184	184	894
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	168	6,281	6,281	30,451
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	626	23,451	23,451	113,699
SAA	TRA	Transportation (all funds)	360	13,478	13,478	65,349
SAC	JOB	Jobs and Employment Services (all funds)	121	4,528	4,528	21,955
SAP	CLB	County Library	334	12,516	12,516	60,685
SAU	ECD	Economic & Comm. Dev. (all funds)	49	1,827	1,827	8,859
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>17,128</b>	<b>641,241</b>	<b>641,241</b>	<b>3,190,646</b>





# COUNTY COUNSEL

## AAA CCL

### STATEMENT OF FUNCTION

The County Counsel provides all civil legal services to County Departments, Boards, Commissions, and Board-Governed Special Districts, as well as the County schools. The Counsel also provides legal advice to the Grand Jury.

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Unbilled Rent Costs;
- (4) Space Use Allowance: 2% of building acquisition costs; and
- (5) Unbilled Utilities Costs.

All costs related to the legislative function (general government) have been identified and excluded from all allocations. The Net Allocable Cost is allocated to all benefiting entities based on actual hours recorded.

Revenues and reimbursements for services provided by the County Counsel are credited against each applicable entity's share of 1st Allocation costs.

**County Counsel****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	9,101,646
Equipment Use	5	21,055
Rent	6	2,808
Space Use	7	98,392
Utilities	8	81,496
<b>TOTAL ALLOCABLE</b>		<b>9,305,398</b>
<b>NET ALLOCABLE</b>		<b>9,305,398</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0224</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
General Government	177,851	181,832	181,832	0
Legal Services	8,923,795	9,123,565	0	946,997
<b>TOTALS</b>	<b>9,101,646</b>	<b>9,305,398</b>	<b>181,832</b>	<b>946,997</b>

## County Counsel

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	21,806
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	9,597
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	59,695
AAA	FMG	Facilities Management - Grounds	17,330
AAA	FMM	Facilities Management - Maintenance	131,425
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,123
AAA	HRD/UNI	Human Resources	50,518
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	8,276
AAA	RPR/RNT	Real Estate Services/Rent	6,238
AAA	SDD	IS - Systems Development	3,176
<b>TOTAL ALLOCABLE</b>			<b>309,183</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0340	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	6,042	0	Not Allocated
8,176,568	303,142	303,142	Actual Hours
<b>8,176,568</b>	<b>309,183</b>	<b>303,142</b>	

## County Counsel AAA-CCL (1st Allocation)

## Legal Services

Base: Allocation:

Actual Base x  
Hours 153.1967

Fund	Dept				Credits	Total
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## Central Support Service Units

AAA	ACR	Auditor/Controller - Recorder	416	63,730		63,730
AAA	ANE	Architecture & Engineering	623	95,442		95,442
AAA	CAO	County Administrative Office	1,118	171,274		171,274
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	2,399	367,519	135,577	231,942
AAA	PUR	Purchasing	303	46,419		46,419
AAA	RPR/RNT	Real Estate Services/Rent	671	102,795		102,795
AAA	SDD	IS - Systems Development	458	70,164		70,164

## Administrative Groups

AAA	FMT/UTL	Facilities Management - Admin/Utilities	135	20,682		20,682
AAA	PSG	Public Services Group				0

## Operating Units

## Internal Service Funds

IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	10	1,609		1,609
IBP	RMG	HRD - Risk Management (all funds)	14,273	2,186,577	1,603,322	583,255
ICB	VHS	Fleet Mgmt - Garage/Warehouse	10	1,609		1,609
IRM	ACR	ACR-Records Management				0

## Enterprise Funds

EAA	SWM	Solid Waste Management (all funds)	1,748	267,788	213,142	54,646
EAD	MCR	Arrowhead Regional Medical Center (all funds)	602	92,224		92,224

## General Fund Operating Units

## County Counsel AAA-CCL (1st Allocation)

## Legal Services

Base: Allocation:

Actual Base x  
Hours 153.1967

Fund	Dept				Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	318	48,717	8,927	39,790
AAA	ASR	Assessor	593	90,846		90,846
AAA	AWM	Agriculture/Weights & Measures	51	7,813		7,813
AAA	BDF	Board of Supervisors (all districts)	3,011	461,275	(33,342)	494,617
AAA	CBD	Clerk of the Board	172	26,350	31	26,319
AAA	CCM	County Museum	175	26,809		26,809
AAA	CCP	Regional Parks	476	72,922	412	72,510
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	99	15,166	94	15,072
AAA	DCS	HSS - Child Support Services	63	9,651	2,873	6,778
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	3,444	527,609	378,433	149,176
AAA	EDF	Economic Development Function			156	(156)
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	45	6,894		6,894
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	4,514	691,530	125,179	566,351
AAA	MLH	Behavioral Health	856	131,136	22,294	108,842
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	230	35,235		35,235
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	700	107,238	14,638	92,600
AAA	PRB	Probation	356	54,538		54,538
AAA	ROV	Registrar of Voters	176	26,963		26,963
AAA	SCL	School Claims	376	57,602		57,602
AAA	SHR	Sheriff	4,017	615,391	232,648	382,743
AAA	SVR	Surveyor	3	460		460
AAA	TRC	Trial Court Funding				0

## County Counsel AAA-CCL (1st Allocation)

## Legal Services

Base: Allocation:

Actual Base x  
Hours 153.1967

Fund	Dept		Actual Hours	Base x 153.1967	Credits	Total
AAA	TTC	Treasurer -Tax Collector	1,748	267,788	126,318	141,470
AAA	VAF	Veterans Affairs	3	460		460
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,184	334,582	140,348	194,234
(various)	(various)	Redevelopment Agency - RDA	207	31,712	28,488	3,224
(various)	(various)	Self-Gov'd Special Districts (summary)	412	63,117	21,213	41,904
(various)	RGP/RPR	El Mirage Project			5,751	(5,751)
AAF	OOA	Aging and Adult Services	16	2,451	594	1,857
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	951	145,690	112,558	33,132
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin	507	77,671		77,671
RFZ	097	Flood Control District (all zones)	1,868	286,171	230,927	55,244
RHH	498	IHSS Public Authority	27	4,136	4,750	(614)
RRC	903	Children & Families First Comm.	152	23,286	20,099	3,187
RSC	HPS	Headstart/Preschool Services	88	13,481	4,587	8,894
SAA	TRA	Transportation (all funds)	797	122,098	95,006	27,092
SAC	JOB	Jobs and Employment Services (all funds)	178	27,269	10,062	17,207
SAP	CLB	County Library	63	9,651		9,651
SAU	ECD	Economic & Comm. Dev. (all funds)	159	24,358	23,625	733
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped	3	460	312	148
<b>All Other</b>						
(various)	(various)	All Other	1,568	240,212	148,788	91,424
<b>Totals</b>			<b>53,372</b>	<b>8,176,568</b>	<b>3,677,810</b>	<b>4,498,758</b>

## County Counsel AAA-CCL (2nd Allocation)

## Legal Services

Base: Allocation:

Actual  
Hours Base x  
6.4157

Fund Dept Total Total Allocation

## Central Support Service Units

AAA	ACR	Auditor/Controller - Recorder	0		63,730
AAA	ANE	Architecture & Engineering	0		95,442
AAA	CAO	County Administrative Office	0		171,274
AAA	CCL	County Counsel	0		0
AAA	FMC	Facilities Management - Custodial	0		0
AAA	FMG	Facilities Management - Grounds	0		0
AAA	FMM	Facilities Management - Maintenance	0		0
AAA	HRD/UNI	Human Resources	0		231,942
AAA	PUR	Purchasing	0		46,419
AAA	RPR/RNT	Real Estate Services/Rent	0		102,795
AAA	SDD	IS - Systems Development	0		70,164

## Administrative Groups

AAA	FMT/UTL	Facilities Management - Admin/Utilities	0		20,682
AAA	PSG	Public Services Group	0		0

## Operating Units

## Internal Service Funds

IAG	PUR	Printing Services	0		0	
IAJ	(various)	IS - Computer Operations	0		0	
IAM	(various)	IS - Network Services	0		0	
IAV	PUR	Central Stores	0		0	
IAY	PUR	Mail Services	0		0	
IBA	VHS	Fleet Mgmt - Motor Pool	10	67	67	1,676
IBP	RMG	HRD - Risk Management (all funds)	14,273	91,571	91,571	674,826
ICB	VHS	Fleet Mgmt - Garage/Warehouse	10	67	67	1,676
IRM	ACR	ACR-Records Management	0		0	

## Enterprise Funds

EAA	SWM	Solid Waste Management (all funds)	1,748	11,215	11,215	65,860
EAD	MCR	Arrowhead Regional Medical Center (all funds)	602	3,862	3,862	96,087

## General Fund Operating Units



## County Counsel AAA-CCL (2nd Allocation)

## Legal Services

Base: Allocation:  
Actual Base x  
Hours 6.4157

Fund	Dept		Actual Hours	Base x 6.4157	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	318	2,040	2,040	41,830
AAA	ASR	Assessor	593	3,805	3,805	94,650
AAA	AWM	Agriculture/Weights & Measures	51	327	327	8,140
AAA	BDF	Board of Supervisors (all districts)	3,011	19,318	19,318	513,935
AAA	CBD	Clerk of the Board	172	1,104	1,104	27,422
AAA	CCM	County Museum	175	1,123	1,123	27,932
AAA	CCP	Regional Parks	476	3,054	3,054	75,564
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	99	635	635	15,708
AAA	DCS	HSS - Child Support Services	63	404	404	7,183
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System	3,444	22,096	22,096	171,272
AAA	EDF	Economic Development Function			0	(156)
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury	45	289	289	7,183
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	4,514	28,960	28,960	595,311
AAA	MLH	Behavioral Health	856	5,492	5,492	114,334
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	230	1,476	1,476	36,711
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	700	4,491	4,491	97,091
AAA	PRB	Probation	356	2,284	2,284	56,822
AAA	ROV	Registrar of Voters	176	1,129	1,129	28,092
AAA	SCL	School Claims	376	2,412	2,412	60,014
AAA	SHR	Sheriff	4,017	25,772	25,772	408,515
AAA	SVR	Surveyor	3	19	19	479
AAA	TRC	Trial Court Funding			0	0

## County Counsel AAA-CCL (2nd Allocation)

## Legal Services

Base: Allocation:

Actual  
HoursBase x  
6.4157

Total

Total  
Allocation

Fund	Dept		Actual Hours	Base x 6.4157	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	1,748	11,215	11,215	152,684
AAA	VAF	Veterans Affairs	3	19	19	479

## Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	2,184	14,012	14,012	208,246
(various)	(various)	Redevelopment Agency - RDA	207	1,328	1,328	4,552
(various)	(various)	Self-Gov'd Special Districts (summary)	412	2,643	2,643	44,547
(various)	RGP/RPR	EI Mirage Project			0	(5,751)
AAF	OOA	Aging and Adult Services	16	103	103	1,960
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	951	6,101	6,101	39,233
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin	507	3,253	3,253	80,923
RFZ	097	Flood Control District (all zones)	1,868	11,985	11,985	67,229
RHH	498	IHSS Public Authority	27	173	173	(440)
RRC	903	Children & Families First Comm.	152	975	975	4,162
RSC	HPS	Headstart/Preschool Services	88	565	565	9,459
SAA	TRA	Transportation (all funds)	797	5,113	5,113	32,205
SAC	JOB	Jobs and Employment Services (all funds)	178	1,142	1,142	18,349
SAP	CLB	County Library	63	404	404	10,056
SAU	ECD	Economic & Comm. Dev. (all funds)	159	1,020	1,020	1,753
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped	3	19	19	167

## All Other

(various)	(various)	All Other	1,568	10,060	10,060	101,484
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## Totals

47,249

303,142

303,142

4,801,900



# **FACILITIES MANAGEMENT - CUSTODIAL**

## **AAA FMD FMC**

### **STATEMENT OF FUNCTION**

The Facilities Management Department's Custodial Division administers the County's custodial services provided to County owned and some leased facilities through a combination of in-house personnel and private custodial service providers.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Costs are allocated to all benefiting entities based on their portion of the total contract and job costs. Custodial job costs are charged to specific building job numbers and then to the occupants. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Facilities Management - Custodial are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Custodial

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	3,814,576
<b>TOTAL ALLOCABLE</b>		<b>3,814,576</b>
<b>REVENUE</b>		
Miscellaneous Revenue		3,070
		<b>3,070</b>
<b>NET ALLOCABLE</b>		<b>3,811,506</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 0.9992	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	3,814,576	3,811,506	0	0
<b>TOTALS</b>	<b>3,814,576</b>	<b>3,811,506</b>	<b>0</b>	<b>0</b>

**Facilities Management - Custodial****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	15,378
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	7,442
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	227,405
AAA	HRD/UNI	Human Resources	27,827
AAA	PSG	Public Services Group	17,350
AAA	PUR	Purchasing	3,621
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,169
<b>TOTAL ALLOCABLE</b>			<b>300,191</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0787</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
3,811,506	300,191	300,191	Contracts and Job Costs
<b>3,811,506</b>	<b>300,191</b>	<b>300,191</b>	

## Facilities Management - Custodial AAA-FMC (1st Allocation)

## Custodial Services

Base: Allocation:

Job Costs Base x  
1.0956

Fund	Dept				Credits	Total
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	106,228	116,379	105,965	10,414
AAA	ANE	Architecture & Engineering	18,065	19,792		19,792
AAA	CAO	County Administrative Office	24,493	26,833	5,207	21,626
AAA	CCL	County Counsel	54,488	59,695		59,695
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	37,209	40,765	1,450	39,315
AAA	PUR	Purchasing	5,358	5,870	168	5,702
AAA	RPR/RNT	Real Estate Services/Rent	2,645	2,898	102	2,796
AAA	SDD	IS - Systems Development				0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	112,159	122,876		122,876
AAA	PSG	Public Services Group	2,796	3,063		3,063
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	4,646	5,090	166	4,924
IAJ	(various)	IS - Computer Operations	118,596	129,928	113,003	16,925
IAM	(various)	IS - Network Services	23,151	25,363	21,416	3,947
IAV	PUR	Central Stores	20,055	21,971	276	21,695
IAY	PUR	Mail Services	2,556	2,801	56	2,745
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)	768	842	768	74
ICB	VHS	Fleet Mgmt - Garage/Warehouse	48	53	48	5
IRM	ACR	ACR-Records Management	9,690	10,616		10,616
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	8,400	9,203	8,525	678
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
<b>General Fund Operating Units</b>						

## Facilities Management - Custodial AAA-FMC (1st Allocation)

		Custodial Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.0956	Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0
AAA	APT	Airports Administration	1,146	1,255	1,255
AAA	ASR	Assessor	45,455	49,799	3,405
AAA	AWM	Agriculture/Weights & Measures	8,635	9,460	23,129
AAA	BDF	Board of Supervisors (all districts)	56,544	61,947	6,222
AAA	CBD	Clerk of the Board	8,468	9,277	
AAA	CCM	County Museum	71,413	78,237	23,453
AAA	CCP	Regional Parks	9,605	10,522	7,005
AAA	CCS	California Children's Services			0
AAA	CTN	Trial Courts - State Ineligible Costs	56,761	62,185	30,453
AAA	DAT	District Attorney	73,810	80,863	4,203
AAA	DCS	HSS - Child Support Services	120	131	120
AAA	DOS	D.A. - Child Abduction			0
AAA	DPA	Human Services System	63,409	69,468	50,772
AAA	EDF	Economic Development Function			0
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury	120	131	
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	58,057	63,605	336
AAA	MLH	Behavioral Health	171,243	187,606	171,117
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	41,258	45,200	12,274
AAA	PGD	Public Guardian	6,426	7,040	294
AAA	PHL	Public Health	163,560	179,189	53,303
AAA	PRB	Probation	287,485	314,956	97,755
AAA	ROV	Registrar of Voters	12,249	13,419	138
AAA	SCL	School Claims			0
AAA	SHR	Sheriff	417,325	457,203	109,210
AAA	SVR	Surveyor	2,807	3,075	
AAA	TRC	Trial Court Funding			0



**Facilities Management - Custodial AAA-FMC (1st Allocation)****Custodial Services**

Base: Allocation:

Job Costs Base x  
1.0956

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
AAA	TTC	Treasurer -Tax Collector	60,066	65,805	26,971	38,834
AAA	VAF	Veterans Affairs	6,263	6,861	90	6,771
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,847	65,565	19,143	46,422
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	3,063	3,355		3,355
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	10,300	11,284	342	10,942
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	381	418		418
SAA	TRA	Transportation (all funds)	103,328	113,202	92,751	20,451
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	31,063	34,032	31,064	2,968
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,097,501	1,202,375	837,872	364,503
<b>Totals</b>			<b>3,479,059</b>	<b>3,811,506</b>	<b>1,858,572</b>	<b>1,952,934</b>

**Facilities Management - Custodial AAA-FMC (2nd Allocation)****Custodial Services**

Base: Allocation:

Job Costs Base x  
0.0964

Fund	Dept			Total	Total Allocation
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**Central Support Service Units**

AAA	ACR	Auditor/Controller - Recorder		0	10,414
AAA	ANE	Architecture & Engineering		0	19,792
AAA	CAO	County Administrative Office		0	21,626
AAA	CCL	County Counsel		0	59,695
AAA	FMC	Facilities Management - Custodial		0	0
AAA	FMG	Facilities Management - Grounds		0	0
AAA	FMM	Facilities Management - Maintenance		0	0
AAA	HRD/UNI	Human Resources		0	39,315
AAA	PUR	Purchasing		0	5,702
AAA	RPR/RNT	Real Estate Services/Rent		0	2,796
AAA	SDD	IS - Systems Development		0	0

**Administrative Groups**

AAA	FMT/UTL	Facilities Management - Admin/Utilities		0	122,876
AAA	PSG	Public Services Group		0	3,063

**Operating Units****Internal Service Funds**

IAG	PUR	Printing Services	4,646	448	448	5,372
IAJ	(various)	IS - Computer Operations	118,596	11,427	11,427	28,352
IAM	(various)	IS - Network Services	23,151	2,231	2,231	6,178
IAV	PUR	Central Stores	20,055	1,932	1,932	23,627
IAY	PUR	Mail Services	2,556	246	246	2,991
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)	768	74	74	148
ICB	VHS	Fleet Mgmt - Garage/Warehouse	48	5	5	9
IRM	ACR	ACR-Records Management	9,690	934	934	11,550

**Enterprise Funds**

EAA	SWM	Solid Waste Management (all funds)	8,400	809	809	1,487
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0

**General Fund Operating Units**

## Facilities Management - Custodial AAA-FMC (2nd Allocation)

## Custodial Services

Base: Allocation:

Job Costs Base x  
0.0964

Fund	Dept			Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	1,146	110	1,366
AAA	ASR	Assessor	45,455	4,380	50,773
AAA	AWM	Agriculture/Weights & Measures	8,635	832	(12,837)
AAA	BDF	Board of Supervisors (all districts)	56,544	5,448	61,173
AAA	CBD	Clerk of the Board	8,468	816	10,093
AAA	CCM	County Museum	71,413	6,881	61,665
AAA	CCP	Regional Parks	9,605	925	4,443
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs	56,761	5,469	37,201
AAA	DAT	District Attorney	73,810	7,112	83,772
AAA	DCS	HSS - Child Support Services	120	12	23
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	63,409	6,109	24,805
AAA	EDF	Economic Development Function		0	0
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	120	12	143
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	58,057	5,594	68,863
AAA	MLH	Behavioral Health	171,243	16,499	32,988
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	41,258	3,975	36,902
AAA	PGD	Public Guardian	6,426	619	7,365
AAA	PHL	Public Health	163,560	15,759	141,645
AAA	PRB	Probation	287,485	27,699	244,901
AAA	ROV	Registrar of Voters	12,249	1,180	14,462
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	417,325	40,209	388,203
AAA	SVR	Surveyor	2,807	270	3,345
AAA	TRC	Trial Court Funding		0	0

## Facilities Management - Custodial AAA-FMC (2nd Allocation)

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0964	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector	60,066	5,787	5,787	44,622
AAA	VAF	Veterans Affairs	6,263	603	603	7,375
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,847	5,766	5,766	52,188
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	3,063	295	295	3,651
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	10,300	992	992	11,935
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	381	37	37	455
SAA	TRA	Transportation (all funds)	103,328	9,956	9,956	30,406
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	31,063	2,993	2,993	5,961
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	1,097,501	105,745	105,745	470,247
<b>Totals</b>			<b>3,115,618</b>	<b>300,191</b>	<b>300,191</b>	<b>2,253,125</b>



# **FACILITIES MANAGEMENT - GROUNDS**

## **AAA FMD FMG**

### **STATEMENT OF FUNCTION**

The Grounds Division of the Facilities Management Department provides preservation and care of the grounds surrounding buildings, including maintenance of parking lots, drives, walks, sprinkler systems, trees, shrubs, lawns and flower beds.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Job costs are charged to specific building job numbers, which are, in turn, charged directly to the occupants. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by the Grounds Division are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Grounds

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	1,593,610
Equipment Use	5	8,247
<b>TOTAL ALLOCABLE</b>		<b>1,601,857</b>
<b>REVENUE</b>		
Miscellaneous Revenue		958
		<b>958</b>
<b>NET ALLOCABLE</b>		<b>1,600,899</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0046	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,593,610	1,600,899	0	0
<b>TOTALS</b>	<b>1,593,610</b>	<b>1,600,899</b>	<b>0</b>	<b>0</b>

**Facilities Management - Grounds****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	7,549
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,153
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	129,946
AAA	HRD/UNI	Human Resources	11,698
AAA	PSG	Public Services Group	16,329
AAA	PUR	Purchasing	5,517
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	486
<b>TOTAL ALLOCABLE</b>			<b>174,677</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1096</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,600,899	174,677	174,677	Job Costs
<b>1,600,899</b>	<b>174,677</b>	<b>174,677</b>	



**Facilities Management - Grounds AAA-FMG (1st Allocation)****Grounds Services**

Base: Allocation:

Job Costs Base x  
1.1071

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	36,910	40,864	36,494	4,370
AAA	ANE	Architecture & Engineering	5,190	5,746		5,746
AAA	CAO	County Administrative Office	5,541	6,134		6,134
AAA	CCL	County Counsel	15,653	17,330		17,330
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	3,100	3,432		3,432
AAA	PUR	Purchasing	1,059	1,172		1,172
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development	(89)	(99)		(99)
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	70,950	78,550		78,550
AAA	PSG	Public Services Group	803	889		889
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	997	1,104		1,104
IAJ	(various)	IS - Computer Operations	25,909	28,683	24,717	3,966
IAM	(various)	IS - Network Services	475	525		525
IAV	PUR	Central Stores	4,138	4,582		4,582
IAY	PUR	Mail Services	497	551		551
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	4,580	5,070	4,575	495
IRM	ACR	ACR-Records Management	2,016	2,232		2,232
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	10,611	11,748	31,351	(19,603)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	399,947	442,787	380,972	61,815

**General Fund Operating Units**

## Facilities Management - Grounds AAA-FMG (1st Allocation)

## Grounds Services

Base: Allocation:

Job Costs Base x  
1.1071

Fund	Dept				Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration				0
AAA	ASR	Assessor	15,031	16,641	(214)	16,855
AAA	AWM	Agriculture/Weights & Measures	1,030	1,140		1,140
AAA	BDF	Board of Supervisors (all districts)	15,098	16,715	500	16,215
AAA	CBD	Clerk of the Board	2,433	2,693		2,693
AAA	CCM	County Museum	91,200	100,969	14,861	86,108
AAA	CCP	Regional Parks	541	599		599
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	29,432	32,585		32,585
AAA	DCS	HSS - Child Support Services				0
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	30,426	33,685	22,939	10,746
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	1,681	1,862		1,862
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	14,307	15,839		15,839
AAA	MLH	Behavioral Health	48,812	54,041	36,123	17,918
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	20,909	23,149		23,149
AAA	PGD	Public Guardian	7,241	8,016	308	7,708
AAA	PHL	Public Health	62,814	69,542	(548)	70,090
AAA	PRB	Probation	144,061	159,492	145,707	13,785
AAA	ROV	Registrar of Voters	2,520	2,790		2,790
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	50,460	55,865	15,436	40,429
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0

## Facilities Management - Grounds AAA-FMG (1st Allocation)

## Grounds Services

Base: Allocation:

Job Costs Base x  
1.1071

Fund	Dept				Credits	Total
AAA	TTC	Treasurer -Tax Collector	8,745	9,682		9,682
AAA	VAF	Veterans Affairs	481	533		533
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	5,860	6,488	2,064	4,424
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	19,722	21,834	16,760	5,074
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	266	294		294
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	20,686	22,902	20,686	2,216
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	17,687	19,581	17,518	2,063
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	246,282	272,662	10,108	262,554
<b>Totals</b>			<b>1,446,012</b>	<b>1,600,899</b>	<b>780,357</b>	<b>820,542</b>

**Facilities Management - Grounds AAA-FMG (2nd Allocation)****Grounds Services**

Base: Allocation:

Job Costs Base x  
0.1337

Fund	Dept			Total	Total Allocation
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**Central Support Service Units**

AAA	ACR	Auditor/Controller - Recorder		0	4,370
AAA	ANE	Architecture & Engineering		0	5,746
AAA	CAO	County Administrative Office		0	6,134
AAA	CCL	County Counsel		0	17,330
AAA	FMC	Facilities Management - Custodial		0	0
AAA	FMG	Facilities Management - Grounds		0	0
AAA	FMM	Facilities Management - Maintenance		0	0
AAA	HRD/UNI	Human Resources		0	3,432
AAA	PUR	Purchasing		0	1,172
AAA	RPR/RNT	Real Estate Services/Rent		0	0
AAA	SDD	IS - Systems Development		0	(99)

**Administrative Groups**

AAA	FMT/UTL	Facilities Management - Admin/Utilities		0	78,550
AAA	PSG	Public Services Group		0	889

**Operating Units****Internal Service Funds**

IAG	PUR	Printing Services	997	133	133	1,237
IAJ	(various)	IS - Computer Operations	25,909	3,463	3,463	7,428
IAM	(various)	IS - Network Services	475	63	63	589
IAV	PUR	Central Stores	4,138	553	553	5,135
IAY	PUR	Mail Services	497	66	66	617
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	4,580	612	612	1,108
IRM	ACR	ACR-Records Management	2,016	270	270	2,502

**Enterprise Funds**

EAA	SWM	Solid Waste Management (all funds)	10,611	1,418	1,418	(18,185)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	399,947	53,456	53,456	115,271

**General Fund Operating Units**

## Facilities Management - Grounds AAA-FMG (2nd Allocation)

## Grounds Services

Base: Allocation:

Job Costs Base x  
0.1337

Fund	Dept			Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration		0	0
AAA	ASR	Assessor	15,031	2,009	18,865
AAA	AWM	Agriculture/Weights & Measures	1,030	138	1,278
AAA	BDF	Board of Supervisors (all districts)	15,098	2,018	18,233
AAA	CBD	Clerk of the Board	2,433	325	3,018
AAA	CCM	County Museum	91,200	12,190	98,297
AAA	CCP	Regional Parks	541	72	671
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs		0	0
AAA	DAT	District Attorney	29,432	3,934	36,519
AAA	DCS	HSS - Child Support Services		0	0
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	30,426	4,067	14,813
AAA	EDF	Economic Development Function		0	0
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	1,681	225	2,086
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	14,307	1,912	17,751
AAA	MLH	Behavioral Health	48,812	6,524	24,442
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	20,909	2,795	25,943
AAA	PGD	Public Guardian	7,241	968	8,676
AAA	PHL	Public Health	62,814	8,396	78,486
AAA	PRB	Probation	144,061	19,255	33,040
AAA	ROV	Registrar of Voters	2,520	337	3,127
AAA	SCL	School Claims		0	0
AAA	SHR	Sheriff	50,460	6,744	47,174
AAA	SVR	Surveyor		0	0
AAA	TRC	Trial Court Funding		0	0

## Facilities Management - Grounds AAA-FMG (2nd Allocation)

## Grounds Services

Base: Allocation:

Job Costs Base x  
0.1337

Fund	Dept		0.1337	Total	Allocation
AAA	TTC	Treasurer -Tax Collector	8,745	1,169	10,850
AAA	VAF	Veterans Affairs	481	64	597

## Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	5,860	783	783	5,207
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	19,722	2,636	2,636	7,710
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	266	35	35	329
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	20,686	2,765	2,765	4,981
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	17,687	2,364	2,364	4,427
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0

## All Other

(various)	(various)	All Other	246,282	32,918	32,918	295,472
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## Totals

1,306,895	174,677	174,677	995,220
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# **FACILITIES MANAGEMENT - MAINTENANCE**

## **AAA FMD FMM**

### **STATEMENT OF FUNCTION**

The Maintenance Division of the Facilities Management Department is responsible for the general maintenance, heating, air conditioning, electrical, plumbing and painting of all County buildings, except those leased buildings for which maintenance is included in the lease. In addition, the Maintenance Division is responsible for the minor remodel and maintenance portion of the County capital improvement program.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;

Effective in FY 2005-2006, the Facilities Management Department maintained its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department through the Facilities Management – Administration allocation schedules located at Section 20.

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Maintenance job costs are charged to specific job numbers and then to the benefiting entities. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Facilities Management - Maintenance are credited against the applicable entity's share of 1st Allocation costs.



## Facilities Management - Maintenance

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	7,420,195
Equipment Use	5	5,937
<b>TOTAL ALLOCABLE</b>		<b>7,426,132</b>
<b>NET ALLOCABLE</b>		<b>7,426,132</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0008	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	7,420,195	7,426,132	0	273,109
<b>TOTALS</b>	<b>7,420,195</b>	<b>7,426,132</b>	<b>0</b>	<b>273,109</b>

**Facilities Management - Maintenance****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	32,592
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	7,907
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	0
AAA	FMT/UTL	Facilities Management - Admin/Utilities	208,315
AAA	HRD/UNI	Human Resources	30,430
AAA	PSG	Public Services Group	16,840
AAA	PUR	Purchasing	32,413
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,237
<b>TOTAL ALLOCABLE</b>			<b>329,734</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0444</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
7,153,023	329,734	329,734	Job Costs
<b>7,153,023</b>	<b>329,734</b>	<b>329,734</b>	

**Facilities Management - Maintenance AAA-FMM (1st Allocation)****Maintenance Services**

Base: Allocation:

Job Costs Base x  
1.0732

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	150,623	161,649	112,687	48,962
AAA	ANE	Architecture & Engineering	40,874	43,866	337	43,529
AAA	CAO	County Administrative Office	48,832	52,406	5,554	46,852
AAA	CCL	County Counsel	125,156	134,318	2,893	131,425
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	51,037	54,774	24,600	30,174
AAA	PUR	Purchasing	12,894	13,838	28,693	(14,855)
AAA	RPR/RNT	Real Estate Services/Rent	3,759	4,034		4,034
AAA	SDD	IS - Systems Development	62,434	67,005	2,309	64,696
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	330,417	354,605		354,605
AAA	PSG	Public Services Group	6,274	6,733		6,733
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	23,199	24,897	16,448	8,449
IAJ	(various)	IS - Computer Operations	281,480	302,087	236,763	65,324
IAM	(various)	IS - Network Services	187,952	201,711	169,074	32,637
IAV	PUR	Central Stores	39,538	42,433	16,444	25,989
IAY	PUR	Mail Services	21,739	23,331	14,941	8,390
IBA	VHS	Fleet Mgmt - Motor Pool	2,628	2,821	308	2,513
IBP	RMG	HRD - Risk Management (all funds)	8,062	8,653	1,465	7,188
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49,415	53,033	43,767	9,266
IRM	ACR	ACR-Records Management	13,002	13,953		13,953
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	39,088	41,949	24,879	17,070
EAD	MCR	Arrowhead Regional Medical Center (all funds)	893	958		958

**General Fund Operating Units**

**Facilities Management - Maintenance AAA-FMM (1st Allocation)**

		Maintenance Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.0732	Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	90	90
AAA	APT	Airports Administration	1,693	1,817	1,817
AAA	ASR	Assessor	33,789	36,262	4,715
AAA	AWM	Agriculture/Weights & Measures	37,954	40,732	9,994
AAA	BDF	Board of Supervisors (all districts)	128,975	138,417	16,984
AAA	CBD	Clerk of the Board	19,884	21,340	883
AAA	CCM	County Museum	38,698	41,531	6,202
AAA	CCP	Regional Parks	6,359	6,824	258
AAA	CCS	California Children's Services			0
AAA	CTN	Trial Courts - State Ineligible Costs	123,832	132,897	119,734
AAA	DAT	District Attorney	171,482	184,035	57,760
AAA	DCS	HSS - Child Support Services	2,481	2,662	2,481
AAA	DOS	D.A. - Child Abduction			0
AAA	DPA	Human Services System	32,359	34,727	5,680
AAA	EDF	Economic Development Function	154	165	154
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury	2,497	2,680	243
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	113,009	121,281	1,588
AAA	MLH	Behavioral Health	48,329	51,867	43,489
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	134,673	144,532	88,166
AAA	PGD	Public Guardian	7,881	8,458	341
AAA	PHL	Public Health	217,314	233,223	82,241
AAA	PRB	Probation	1,076,196	1,154,980	378,666
AAA	ROV	Registrar of Voters	18,542	19,899	2,293
AAA	SCL	School Claims	7,903	8,482	
AAA	SHR	Sheriff	1,097,694	1,178,051	199,426
AAA	SVR	Surveyor	10,268	11,020	5,845
AAA	TRC	Trial Court Funding			0

**Facilities Management - Maintenance AAA-FMM (1st Allocation)****Maintenance Services**

Base: Allocation:

Job Costs Base x  
1.0732

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
AAA	TTC	Treasurer -Tax Collector	44,068	47,294	19,726	27,568
AAA	VAF	Veterans Affairs	4,667	5,009	45	4,964
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	65,538	70,336	30,892	39,444
(various)	(various)	Redevelopment Agency - RDA	7,533	8,084	9,542	(1,458)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	759,454	815,050	759,714	55,336
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	177	189	177	12
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	2,134	2,290	43	2,247
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin	407	437	407	30
RFZ	097	Flood Control District (all zones)	19,981	21,444	5,063	16,381
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	2,671	2,866	454	2,412
SAA	TRA	Transportation (all funds)	91,391	98,081	69,301	28,780
SAC	JOB	Jobs and Employment Services (all funds)	936	1,004	935	69
SAP	CLB	County Library	11,993	12,871	5,478	7,393
SAU	ECD	Economic & Comm. Dev. (all funds)	865	928	865	63
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	821,943	882,113	56,931	825,182
<b>Totals</b>			<b>6,665,104</b>	<b>7,153,023</b>	<b>2,687,878</b>	<b>4,465,145</b>

**Facilities Management - Maintenance AAA-FMM (2nd Allocation)****Maintenance Services**

Base: Allocation:

Job Costs Base x  
0.0565

Fund	Dept			Total	Total Allocation
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**Central Support Service Units**

AAA	ACR			0	48,962
AAA	ANE			0	43,529
AAA	CAO			0	46,852
AAA	CCL			0	131,425
AAA	FMC			0	0
AAA	FMG			0	0
AAA	FMM			0	0
AAA	HRD/UNI			0	30,174
AAA	PUR			0	(14,855)
AAA	RPR/RNT			0	4,034
AAA	SDD			0	64,696

**Administrative Groups**

AAA	FMT/UTL			0	354,605
AAA	PSG			0	6,733

**Operating Units****Internal Service Funds**

IAG	PUR	Printing Services	23,199	1,311	1,311	9,760
IAJ	(various)	IS - Computer Operations	281,480	15,912	15,912	81,236
IAM	(various)	IS - Network Services	187,952	10,625	10,625	43,262
IAV	PUR	Central Stores	39,538	2,235	2,235	28,224
IAY	PUR	Mail Services	21,739	1,229	1,229	9,619
IBA	VHS	Fleet Mgmt - Motor Pool	2,628	149	149	2,661
IBP	RMG	HRD - Risk Management (all funds)	8,062	456	456	7,643
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49,415	2,793	2,793	12,059
IRM	ACR	ACR-Records Management	13,002	735	735	14,688

**Enterprise Funds**

EAA	SWM	Solid Waste Management (all funds)	39,088	2,210	2,210	19,280
EAD	MCR	Arrowhead Regional Medical Center (all funds)	893	50	50	1,009

**General Fund Operating Units**

**Facilities Management - Maintenance AAA-FMM (2nd Allocation)****Maintenance Services**

Base: Allocation:

Job Costs Base x  
0.0565

Fund	Dept		0.0565	Total	Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	5	94
AAA	APT	Airports Administration	1,693	96	1,913
AAA	ASR	Assessor	33,789	1,910	33,457
AAA	AWM	Agriculture/Weights & Measures	37,954	2,146	32,884
AAA	BDF	Board of Supervisors (all districts)	128,975	7,291	128,724
AAA	CBD	Clerk of the Board	19,884	1,124	21,581
AAA	CCM	County Museum	38,698	2,188	37,517
AAA	CCP	Regional Parks	6,359	359	6,926
AAA	CCS	California Children's Services		0	0
AAA	CTN	Trial Courts - State Ineligible Costs	123,832	7,000	20,164
AAA	DAT	District Attorney	171,482	9,694	135,969
AAA	DCS	HSS - Child Support Services	2,481	140	321
AAA	DOS	D.A. - Child Abduction		0	0
AAA	DPA	Human Services System	32,359	1,829	30,877
AAA	EDF	Economic Development Function	154	9	20
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	FMH	Facilities Management - Home Repair		0	0
AAA	FRN	Franchise Administration		0	0
AAA	GJY	Grand Jury	2,497	141	2,578
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	113,009	6,388	126,081
AAA	MLH	Behavioral Health	48,329	2,732	11,110
AAA	OCH	HRD - Employee Health and Wellness		0	0
AAA	PBD	Public Defender	134,673	7,613	63,979
AAA	PGD	Public Guardian	7,881	446	8,563
AAA	PHL	Public Health	217,314	12,285	163,267
AAA	PRB	Probation	1,076,196	60,838	837,153
AAA	ROV	Registrar of Voters	18,542	1,048	18,655
AAA	SCL	School Claims	7,903	447	8,928
AAA	SHR	Sheriff	1,097,694	62,054	1,040,679
AAA	SVR	Surveyor	10,268	580	5,755
AAA	TRC	Trial Court Funding		0	0

**Facilities Management - Maintenance AAA-FMM (2nd Allocation)**

			<b>Maintenance Services</b>			
			Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>		Job Costs	Base x 0.0565	<b>Total</b>	<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector	44,068	2,491	2,491	30,060
AAA	VAF	Veterans Affairs	4,667	264	264	5,227
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	65,538	3,705	3,705	43,149
(various)	(various)	Redevelopment Agency - RDA	7,533	426	426	(1,032)
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	759,454	42,933	42,933	98,269
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	177	10	10	22
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	2,134	121	121	2,368
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin	407	23	23	53
RFZ	097	Flood Control District (all zones)	19,981	1,130	1,130	17,510
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	2,671	151	151	2,563
SAA	TRA	Transportation (all funds)	91,391	5,166	5,166	33,947
SAC	JOB	Jobs and Employment Services (all funds)	936	53	53	122
SAP	CLB	County Library	11,993	678	678	8,071
SAU	ECD	Economic & Comm. Dev. (all funds)	865	49	49	112
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	821,943	46,465	46,465	871,647
<b>Totals</b>			<b>5,832,804</b>	<b>329,734</b>	<b>329,734</b>	<b>4,794,879</b>





# **HUMAN RESOURCES**

## **AAA HRD/UNI**

### **STATEMENT OF FUNCTION**

The Human Resources Department provides staff personnel to assist departments in acquiring, developing, and maintaining effective work forces. It maintains County employee records, salary and job classifications, personnel management, and employee recruitment. It also administers the Employee Health and Wellness program, the Employee Benefits program, the unemployment claims, and the County's Risk Management Division.

Human Resources' Civil Service Commission regulates the employee appeals process, makes final decisions on employee disciplinary actions and grievances, and investigates personnel operations and conditions of employment.

The Employee Relations Panel reviews matters concerning employee-employer relationships which include employee representation in elections, appeals on position classifications, investigation of grievances and unfair labor practices, and other special investigations.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable Costs have been distributed among all functions based on actual costs, and allocated to all benefiting entities as follows:

- Personnel Services - total number of employees subject to these services;
- Employee Benefits - total number of employees covered;
- Unemployment Insurance costs - total costs of unemployment claims;
- Civil Service Commission - total number of employees covered.

Revenues and reimbursements for services provided by Human Resources are credited against the applicable entity's share of 1st Allocation costs.

## Human Resources

## 1st Allocation

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	15,742,631
Equipment Use	5	1,499
Space Use	7	32,135
Utilities	8	71,682
<b>TOTAL ALLOCABLE</b>		<b>15,847,947</b>
<b>NET ALLOCABLE</b>		<b>15,847,947</b>

## Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0067	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	6,142,281	6,183,464	0	338,850
Employee Benefits	5,548,862	5,586,066	0	2,134,617
Unemployment Insurance	3,435,077	3,458,108	0	0
Civil Service Commission	119,182	119,982	0	0
Commuter Services	462,228	465,327	465,327	0
HRD Admin. Support - RMG/OCH	35,000	35,000	0	0
<b>TOTALS</b>	<b>15,742,631</b>	<b>15,847,947</b>	<b>465,327</b>	<b>2,473,467</b>

## Human Resources

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	65,486
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	16,867
AAA	CCL	County Counsel	231,942
AAA	FMC	Facilities Management - Custodial	39,315
AAA	FMG	Facilities Management - Grounds	3,432
AAA	FMM	Facilities Management - Maintenance	30,174
AAA	FMT/UTL	Facilities Management - Admin/Utilities	988
AAA	HRD/UNI	Human Resources	68,175
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	5,690
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	481,987
<b>TOTAL ALLOCABLE</b>			<b>944,054</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0601	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,844,614	369,161	369,161	No. of Emps. Served
3,451,449	333,496	333,496	No. of Emps. Covered
3,458,108	206,454	206,454	UI Costs
119,982	7,163	7,163	No. of CSC-covered emps.
0	27,781	0	Not Allocated
35,000	0	0	Not Allocated
<b>12,909,153</b>	<b>944,054</b>	<b>916,274</b>	

## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 206.7443
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	189	1,500	189	39,027
AAA	ANE	Architecture & Engineering	21	164	21	4,278
AAA	CAO	County Administrative Office	13	107	13	2,775
AAA	CCL	County Counsel	63	497	63	12,929
AAA	FMC	Facilities Management - Custodial	51	404	51	10,512
AAA	FMG	Facilities Management - Grounds	21	168	21	4,365
AAA	FMM	Facilities Management - Maintenance	54	427	54	11,116
AAA	HRD/UNI	Human Resources	115	910	115	23,688
AAA	PUR	Purchasing	14	112	14	2,918
AAA	RPR/RNT	Real Estate Services/Rent	21	166	21	4,318
AAA	SDD	IS - Systems Development	92	734	92	19,116
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	5	41	5	1,066
AAA	PSG	Public Services Group	9	73	9	1,900
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	115	14	2,998
IAJ	(various)	IS - Computer Operations	110	884	110	22,996
IAM	(various)	IS - Network Services	79	622	79	16,190
IAV	PUR	Central Stores	9	68	9	1,773
IAY	PUR	Mail Services	30	240	30	6,258
IBA	VHS	Fleet Mgmt - Motor Pool	4	30	4	779
IBP	RMG	HRD - Risk Management (all funds)	67	530	67	13,796
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	742	93	19,307
IRM	ACR	ACR-Records Management	1	8	1	207
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	71	564	71	14,687
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,960	15,571	1,960	405,266

## General Fund Operating Units

## Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
194	63,526	9,156	10,981		115,034
23	7,417				11,859
15	4,860				7,742
67	21,809	12,743	15,283		50,518
52	16,911				27,827
22	7,165				11,698
55	17,969	765	917		30,430
117	38,330	4,375	5,247		68,175
14	4,621	6,750	8,095		15,747
21	6,913				11,397
92	30,271	5,017	6,017	35,069	21,069
5	1,687	8,042	9,645		12,439
9	3,009				4,983
14	4,747				7,860
112	37,184	4,464	5,354	42,775	23,643
83	26,947	860	1,031	69,156	(24,366)
9	2,808				4,649
30	9,910	126	151		16,559
4	1,234				2,043
67	21,935			15,200	21,061
93	30,573	16,420	19,693		70,314
1	327				542
73	23,988	1,881	2,256		41,495
2,802	917,233	214,696	257,486	136,300	1,459,257

## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 206.7443
AAA	ADS	Behavioral Health - Alcohol & Drug Services	66	522	66	13,597
AAA	APT	Airports Administration	27	214	27	5,566
AAA	ASR	Assessor	197	1,564	197	40,705
AAA	AWM	Agriculture/Weights & Measures	62	493	62	12,834
AAA	BDF	Board of Supervisors (all districts)	22	176	22	4,580
AAA	CBD	Clerk of the Board	14	112	14	2,918
AAA	CCM	County Museum	43	337	43	8,763
AAA	CCP	Regional Parks	62	496	62	12,898
AAA	CCS	California Children's Services	149	1,183	149	30,797
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	456	3,621	456	94,236
AAA	DCS	HSS - Child Support Services	475	3,772	475	98,172
AAA	DOS	D.A. - Child Abduction	6	46	6	1,185
AAA	DPA	Human Services System	3,414	27,119	3,414	705,817
AAA	EDF	Economic Development Function	27	218	27	5,678
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	8	64	8	1,662
AAA	FRN	Franchise Administration	2	17	2	453
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	4	31	4	795
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	8	1	207
AAA	LUS	Land Use Services Department	176	1,402	176	36,482
AAA	MLH	Behavioral Health	503	3,996	503	104,008
AAA	OCH	HRD - Employee Health and Wellness	10	83	10	2,163
AAA	PBD	Public Defender	191	1,519	191	39,528
AAA	PGD	Public Guardian	26	203	26	5,296
AAA	PHL	Public Health	809	6,423	809	167,161
AAA	PRB	Probation	1,044	8,286	1,044	215,650
AAA	ROV	Registrar of Voters	27	213	27	5,550
AAA	SCL	School Claims				
AAA	SHR	Sheriff	2,912	23,135	2,912	602,119
AAA	SVR	Surveyor	33	262	33	6,815
AAA	TRC	Trial Court Funding				

## Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
69	22,514	11,636	13,955		50,589
27	8,814	1,307	1,567		16,162
202	66,145	25,661	30,775		139,189
62	20,323				33,651
62	20,298				25,054
15	4,835	1,822	2,185		10,051
61	19,845				28,944
155	50,670	19,721	23,652		87,715
149	48,768	1,939	2,325		83,074
					0
460	150,410	10,581	12,690		260,957
517	169,286	79,494	95,338	130,300	236,267
6	1,876				3,107
3,660	1,198,285	469,767	563,394	486,623	2,007,992
29	9,419				15,314
					0
					0
8	2,682				4,408
2	718				1,188
					0
4	1,259				2,085
					0
					0
1	327				542
178	58,364	40,746	48,867		145,115
544	178,150	15,185	18,211	128,600	175,766
13	4,407				6,653
194	63,363	8,294	9,947		114,356
26	8,386	4,811	5,770		19,655
868	284,288	38,000	45,574		503,445
1,092	357,459	34,335	41,178	126,300	496,273
33	10,854	23,226	27,855		44,473
					0
3,393	1,111,035	72,818	87,331	238,200	1,585,420
37	12,076				19,152
					0



## Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.9436	No. of Emps. Covered	Base x 206.7443
AAA	TTC	Treasurer -Tax Collector	146	1,159	146	30,169
AAA	VAF	Veterans Affairs	17	138	17	3,586
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			617	127,561
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services	49	387	49	10,083
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			30	6,266
NGJ	875	Inland Library System (all funds)			4	843
NHY	890	L A F C O			5	1,018
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	40	319	40	8,310
RFZ	097	Flood Control District (all zones)	152	1,207	152	31,401
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.			1	124
RSC	HPS	Headstart/Preschool Services	87	691	87	17,995
SAA	TRA	Transportation (all funds)	309	2,451	309	63,789
SAC	JOB	Jobs and Employment Services (all funds)	89	707	89	18,408
SAP	CLB	County Library	296	2,355	296	61,284
SAU	ECD	Economic & Comm. Dev. (all funds)	47	376	47	9,789
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			933	192,924
<b>Totals</b>			<b>15,104</b>	<b>119,982</b>	<b>16,694</b>	<b>3,451,449</b>

**Human Resources AAA-HRD/UNI (1st Allocation)**

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 327.3898	UI Costs	Base x 1.1993		
150	49,222	13,064	15,668		96,217
17	5,679				9,403
		7,748	9,292	3,200	133,653
					0
					0
					0
143	46,741	531	637		57,848
					0
					0
					6,266
					843
					1,018
					0
42	13,813	6,934	8,316		30,758
168	54,926	695	834	124,900	(36,533)
				10,000	(10,000)
		31,024	37,207		37,331
626	205,085	1,444,145	1,731,972	81,100	1,874,643
360	117,873	72,555	87,016		271,128
121	39,602	92,650	111,116		169,833
334	109,462	10,555	12,659		185,759
49	15,979	5,275	6,326		32,470
					0
					0
		53,610	64,295	4,595	252,624
<b>17,851</b>	<b>5,844,614</b>	<b>2,883,424</b>	<b>3,458,108</b>	<b>1,632,318</b>	<b>11,241,835</b>

**Human Resources AAA-HRD/UNI (2nd Allocation)**

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 0.4962	No. of Emps. Covered	Base x 20.8087
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	14	7	14	302
IAJ	(various)	IS - Computer Operations	110	55	110	2,315
IAM	(various)	IS - Network Services	79	39	79	1,629
IAV	PUR	Central Stores	9	4	9	178
IAV	PUR	Mail Services	30	15	30	630
IBA	VHS	Fleet Mgmt - Motor Pool	4	2	4	78
IBP	RMG	HRD - Risk Management (all funds)	67	33	67	1,389
ICB	VHS	Fleet Mgmt - Garage/Warehouse	93	46	93	1,943
IRM	ACR	ACR-Records Management	1		1	21
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	71	35	71	1,478
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,960	973	1,960	40,790
<b>General Fund Operating Units</b>						

**Human Resources AAA-HRD/UNI (2nd Allocation)**

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.5048	UI Costs	Base x 0.0728		
				0	115,034
				0	11,859
				0	7,742
				0	50,518
				0	27,827
				0	11,698
				0	30,430
				0	68,175
				0	15,747
				0	11,397
				0	21,069
				0	12,439
				0	4,983
14	312			621	8,481
112	2,442	4,464	325	5,137	28,780
83	1,770	860	63	3,501	(20,865)
9	184			367	5,017
30	651	126	9	1,305	17,864
4	81			161	2,205
67	1,441			2,863	23,924
93	2,008	16,420	1,195	5,193	75,507
1	22			43	585
73	1,576	1,881	137	3,226	44,721
2,802	60,249	214,696	15,626	117,638	1,576,895

## Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC- covered emps.	Allocation: Base x 0.4962	Base: No. of Emps. Covered	Allocation: Base x 20.8087
AAA	ADS	Behavioral Health - Alcohol & Drug Services	66	33	66	1,369
AAA	APT	Airports Administration	27	13	27	560
AAA	ASR	Assessor	197	98	197	4,097
AAA	AWM	Agriculture/Weights & Measures	62	31	62	1,292
AAA	BDF	Board of Supervisors (all districts)	22	11	22	461
AAA	CBD	Clerk of the Board	14	7	14	294
AAA	CCM	County Museum	43	21	43	882
AAA	CCP	Regional Parks	62	31	62	1,298
AAA	CCS	California Children's Services	149	74	149	3,100
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	456	226	456	9,485
AAA	DCS	HSS - Child Support Services	475	236	475	9,881
AAA	DOS	D.A. - Child Abduction	6	3	6	119
AAA	DPA	Human Services System	3,414	1,694	3,414	71,040
AAA	EDF	Economic Development Function	27	14	27	571
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	8	4	8	167
AAA	FRN	Franchise Administration	2	1	2	46
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	4	2	4	80
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1		1	21
AAA	LUS	Land Use Services Department	176	88	176	3,672
AAA	MLH	Behavioral Health	503	250	503	10,468
AAA	OCH	HRD - Employee Health and Wellness	10	5	10	218
AAA	PBD	Public Defender	191	95	191	3,978
AAA	PGD	Public Guardian	26	13	26	533
AAA	PHL	Public Health	809	401	809	16,825
AAA	PRB	Probation	1,044	518	1,044	21,705
AAA	ROV	Registrar of Voters	27	13	27	559
AAA	SCL	School Claims				
AAA	SHR	Sheriff	2,912	1,445	2,912	60,603
AAA	SVR	Surveyor	33	16	33	686
AAA	TRC	Trial Court Funding				

## Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.5048	UI Costs	Base x 0.0728		
69	1,479	11,636	847	3,727	54,316
27	579	1,307	95	1,248	17,410
202	4,345	25,661	1,868	10,407	149,597
62	1,335			2,657	36,308
62	1,333			1,805	26,860
15	318	1,822	133	751	10,802
61	1,304			2,207	31,151
155	3,328	19,721	1,435	6,093	93,807
149	3,203	1,939	141	6,518	89,592
				0	0
460	9,880	10,581	770	20,361	281,318
517	11,120	79,494	5,786	27,022	263,289
6	123			245	3,352
3,660	78,710	469,767	34,191	185,635	2,193,627
29	619			1,204	16,518
				0	0
				0	0
8	176			347	4,755
2	47			94	1,282
				0	0
4	83			165	2,250
				0	0
				0	0
1	22			43	585
178	3,834	40,746	2,966	10,559	155,673
544	11,702	15,185	1,105	23,525	199,292
13	289			512	7,166
194	4,162	8,294	604	8,839	123,195
26	551	4,811	350	1,447	21,102
868	18,674	38,000	2,766	38,665	542,110
1,092	23,480	34,335	2,499	48,202	544,475
33	713	23,226	1,690	2,975	47,448
				0	0
3,393	72,979	72,818	5,300	140,327	1,725,747
37	793			1,495	20,648
				0	0

## Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 0.4962	No. of Emps. Covered	Base x 20.8087
AAA	TTC	Treasurer -Tax Collector	146	72	146	3,036
AAA	VAF	Veterans Affairs	17	9	17	361
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			617	12,839
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	49	24	49	1,015
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			30	631
NGJ	875	Inland Library System (all funds)			4	85
NHY	890	L A F C O			5	102
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	40	20	40	836
RFZ	097	Flood Control District (all zones)	152	75	152	3,161
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.			1	12
RSC	HPS	Headstart/Preschool Services	87	43	87	1,811
SAA	TRA	Transportation (all funds)	309	153	309	6,420
SAC	JOB	Jobs and Employment Services (all funds)	89	44	89	1,853
SAP	CLB	County Library	296	147	296	6,168
SAU	ECD	Economic & Comm. Dev. (all funds)	47	23	47	985
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			933	19,418
<b>Totals</b>			<b>14,436</b>	<b>7,163</b>	<b>16,026</b>	<b>333,496</b>

**Human Resources AAA-HRD/UNI (2nd Allocation)**

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 21.5048	UI Costs	Base x 0.0728		
150	3,233	13,064	951	7,293	103,510
17	373			743	10,146
		7,748	564	13,403	147,056
				0	0
				0	0
				0	0
143	3,070	531	39	4,148	61,996
				0	0
				0	0
				631	6,897
				85	928
				102	1,120
				0	0
42	907	6,934	505	2,268	33,026
168	3,608	695	51	6,894	(29,638)
				0	(10,000)
		31,024	2,258	2,270	39,602
626	13,471	1,444,145	105,109	120,434	1,995,077
360	7,743	72,555	5,281	19,597	290,725
121	2,601	92,650	6,743	11,242	181,074
334	7,190	10,555	768	14,274	200,032
49	1,050	5,275	384	2,442	34,912
				0	0
				0	0
		53,610	3,902	23,320	275,944
<b>17,165</b>	<b>369,161</b>	<b>2,836,576</b>	<b>206,454</b>	<b>916,274</b>	<b>12,158,109</b>





# **PURCHASING AGENT**

## **AAA PUR**

### **STATEMENT OF FUNCTION**

The Purchasing Agent serves as a central acquisition point for equipment, services, and supplies required by all County departments and Board-governed special districts. Additionally, this department is responsible for the storage, redistribution, and disposal of surplus equipment and supplies.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable.

Net Allocable Costs are allocated to all benefiting entities based on the total number of purchase requisitions and resultant purchase orders processed for each entity.

Revenues and reimbursements for services provided by the Purchasing Agent are credited against the applicable entity's share of allocable costs.

**Purchasing****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,311,012
Equipment Use	5	4,360
Space Use	7	6,490
Utilities	8	27,099
<b>TOTAL ALLOCABLE</b>		<b>1,348,961</b>
<b>REVENUE</b>		
Miscellaneous Revenue		183,665
		<b>183,665</b>
<b>NET ALLOCABLE</b>		<b>1,165,296</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 0.8889</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Purchasing Services	1,311,012	1,165,296	0	1,182
<b>TOTALS</b>	<b>1,311,012</b>	<b>1,165,296</b>	<b>0</b>	<b>1,182</b>

**Purchasing****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	5,334
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	2,034
AAA	CCL	County Counsel	46,419
AAA	FMC	Facilities Management - Custodial	5,702
AAA	FMG	Facilities Management - Grounds	1,172
AAA	FMM	Facilities Management - Maintenance	(14,855)
AAA	FMT/UTL	Facilities Management - Admin/Utilities	373
AAA	HRD/UNI	Human Resources	15,747
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	862
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	11,655
<b>TOTAL ALLOCABLE</b>			<b>74,444</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0568</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,164,114	74,444	74,444	No.of Purch.Trans.
<b>1,164,114</b>	<b>74,444</b>	<b>74,444</b>	

**Purchasing AAA-PUR (1st Allocation)****Purchasing Services**

Base: Allocation:

No.of  
Purch.Trans Base x  
86.2052

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	346	29,827		29,827
AAA	ANE	Architecture & Engineering	26	2,241		2,241
AAA	CAO	County Administrative Office	136	11,724		11,724
AAA	CCL	County Counsel	96	8,276		8,276
AAA	FMC	Facilities Management - Custodial	42	3,621		3,621
AAA	FMG	Facilities Management - Grounds	64	5,517		5,517
AAA	FMM	Facilities Management - Maintenance	376	32,413		32,413
AAA	HRD/UNI	Human Resources	66	5,690		5,690
AAA	PUR	Purchasing	10	862		862
AAA	RPR/RNT	Real Estate Services/Rent	18	1,552		1,552
AAA	SDD	IS - Systems Development	104	8,965		8,965
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				0
AAA	PSG	Public Services Group				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations	550	47,413		47,413
IAM	(various)	IS - Network Services	478	41,206		41,206
IAV	PUR	Central Stores	22	1,897		1,897
IAY	PUR	Mail Services	12	1,034		1,034
IBA	VHS	Fleet Mgmt - Motor Pool	270	23,275		23,275
IBP	RMG	HRD - Risk Management (all funds)	12	1,034		1,034
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16	1,379		1,379
IRM	ACR	ACR-Records Management				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	242	20,862		20,862
EAD	MCR	Arrowhead Regional Medical Center (all funds)	904	77,929		77,929

**General Fund Operating Units**

## Purchasing AAA-PUR (1st Allocation)

## Purchasing Services

Base: Allocation:

No.of  
Purch.Trans Base x  
86.2052

Fund	Dept				Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	130	11,207		11,207
AAA	ASR	Assessor	118	10,172		10,172
AAA	AWM	Agriculture/Weights & Measures	6	517		517
AAA	BDF	Board of Supervisors (all districts)	74	6,379		6,379
AAA	CBD	Clerk of the Board	72	6,207		6,207
AAA	CCM	County Museum	26	2,241		2,241
AAA	CCP	Regional Parks	154	13,276		13,276
AAA	CCS	California Children's Services	26	2,241		2,241
AAA	CTN	Trial Courts - State Ineligible Costs	6	517		517
AAA	DAT	District Attorney	166	14,310		14,310
AAA	DCS	HSS - Child Support Services	76	6,552		6,552
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	536	46,206		46,206
AAA	EDF	Economic Development Function	236	20,344		20,344
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration	6	517		517
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	6	517		517
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses	2	172		172
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	98	8,448		8,448
AAA	MLH	Behavioral Health	154	13,276		13,276
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	100	8,621		8,621
AAA	PGD	Public Guardian	44	3,793		3,793
AAA	PHL	Public Health	744	64,137		64,137
AAA	PRB	Probation	390	33,620		33,620
AAA	ROV	Registrar of Voters	64	5,517		5,517
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	1,690	145,687		145,687
AAA	SVR	Surveyor	22	1,897		1,897
AAA	TRC	Trial Court Funding				0

**Purchasing AAA-PUR (1st Allocation)****Purchasing Services**

Base: Allocation:

No. of  
Purch. Trans Base x  
86.2052

<b>Fund</b>	<b>Dept</b>			<b>Credits</b>	<b>Total</b>
AAA	TTC	Treasurer -Tax Collector	258	22,241	22,241
AAA	VAF	Veterans Affairs			0
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,736	149,652	149,652
(various)	(various)	Redevelopment Agency - RDA	72	6,207	6,207
(various)	(various)	Self-Gov'd Special Districts (summary)			0
(various)	RGP/RPR	EI Mirage Project			0
AAF	OOA	Aging and Adult Services	74	6,379	6,379
CJV	CIP	Capital Projects - All Funds	760	65,516	65,516
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O	58	5,000	5,000
NIA	900	Law Library			0
PAB	RET	Board of Retirement - Admin			0
RFZ	097	Flood Control District (all zones)	386	33,275	33,275
RHH	498	IHSS Public Authority	32	2,759	2,759
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services	82	7,069	7,069
SAA	TRA	Transportation (all funds)	458	39,482	39,482
SAC	JOB	Jobs and Employment Services (all funds)	90	7,758	7,758
SAP	CLB	County Library	206	17,758	17,758
SAU	ECD	Economic & Comm. Dev. (all funds)	520	44,827	44,827
SFH	CAO	Disaster Recovery Fund	2	172	172
STD	905	Authority for the Handicapped			0
<b>All Other</b>					
(various)	(various)	All Other	34	2,931	2,931
<b>Totals</b>			<b>13,504</b>	<b>1,164,114</b>	<b>1,164,114</b>

**Purchasing AAA-PUR (2nd Allocation)****Purchasing Services**

Base: Allocation:

Fund	Dept	No. of Purch. Trans.	Base x 6.0919	Total	Total Allocation
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**Central Support Service Units**

AAA	ACR	Auditor/Controller - Recorder		0	29,827
AAA	ANE	Architecture & Engineering		0	2,241
AAA	CAO	County Administrative Office		0	11,724
AAA	CCL	County Counsel		0	8,276
AAA	FMC	Facilities Management - Custodial		0	3,621
AAA	FMG	Facilities Management - Grounds		0	5,517
AAA	FMM	Facilities Management - Maintenance		0	32,413
AAA	HRD/UNI	Human Resources		0	5,690
AAA	PUR	Purchasing		0	862
AAA	RPR/RNT	Real Estate Services/Rent		0	1,552
AAA	SDD	IS - Systems Development		0	8,965

**Administrative Groups**

AAA	FMT/UTL	Facilities Management - Admin/Utilities		0	0
AAA	PSG	Public Services Group		0	0

**Operating Units****Internal Service Funds**

IAG	PUR	Printing Services		0	0	
IAJ	(various)	IS - Computer Operations	550	3,351	3,351	50,763
IAM	(various)	IS - Network Services	478	2,912	2,912	44,118
IAV	PUR	Central Stores	22	134	134	2,031
IAY	PUR	Mail Services	12	73	73	1,108
IBA	VHS	Fleet Mgmt - Motor Pool	270	1,645	1,645	24,920
IBP	RMG	HRD - Risk Management (all funds)	12	73	73	1,108
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16	97	97	1,477
IRM	ACR	ACR-Records Management		0	0	

**Enterprise Funds**

EAA	SWM	Solid Waste Management (all funds)	242	1,474	1,474	22,336
EAD	MCR	Arrowhead Regional Medical Center (all funds)	904	5,507	5,507	83,437

**General Fund Operating Units**



**Purchasing AAA-PUR (2nd Allocation)****Purchasing Services**

Base: Allocation:

<b>Fund</b>	<b>Dept</b>		<b>No.of Purch.Trans.</b>	<b>Base x 6.0919</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	130	792	792	11,999
AAA	ASR	Assessor	118	719	719	10,891
AAA	AWM	Agriculture/Weights & Measures	6	37	37	554
AAA	BDF	Board of Supervisors (all districts)	74	451	451	6,830
AAA	CBD	Clerk of the Board	72	439	439	6,645
AAA	CCM	County Museum	26	158	158	2,400
AAA	CCP	Regional Parks	154	938	938	14,214
AAA	CCS	California Children's Services	26	158	158	2,400
AAA	CTN	Trial Courts - State Ineligible Costs	6	37	37	554
AAA	DAT	District Attorney	166	1,011	1,011	15,321
AAA	DCS	HSS - Child Support Services	76	463	463	7,015
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System	536	3,265	3,265	49,471
AAA	EDF	Economic Development Function	236	1,438	1,438	21,782
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration	6	37	37	554
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	6	37	37	554
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses	2	12	12	185
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	98	597	597	9,045
AAA	MLH	Behavioral Health	154	938	938	14,214
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	100	609	609	9,230
AAA	PGD	Public Guardian	44	268	268	4,061
AAA	PHL	Public Health	744	4,532	4,532	68,669
AAA	PRB	Probation	390	2,376	2,376	35,996
AAA	ROV	Registrar of Voters	64	390	390	5,907
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff	1,690	10,295	10,295	155,982
AAA	SVR	Surveyor	22	134	134	2,031
AAA	TRC	Trial Court Funding			0	0

**Purchasing AAA-PUR (2nd Allocation)****Purchasing Services**

Base: Allocation:

No. of  
Purch. Trans. Base x  
6.0919

<b>Fund</b>	<b>Dept</b>				<b>Total</b>	<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector	258	1,572	1,572	23,813
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,736	10,576	10,576	160,228
(various)	(various)	Redevelopment Agency - RDA	72	439	439	6,645
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services	74	451	451	6,830
CJV	CIP	Capital Projects - All Funds	760	4,630	4,630	70,146
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	58	353	353	5,353
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	386	2,351	2,351	35,627
RHH	498	IHSS Public Authority	32	195	195	2,954
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	82	500	500	7,568
SAA	TRA	Transportation (all funds)	458	2,790	2,790	42,272
SAC	JOB	Jobs and Employment Services (all funds)	90	548	548	8,307
SAP	CLB	County Library	206	1,255	1,255	19,013
SAU	ECD	Economic & Comm. Dev. (all funds)	520	3,168	3,168	47,994
SFH	CAO	Disaster Recovery Fund	2	12	12	185
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	34	207	207	3,138
<b>Totals</b>			<b>12,220</b>	<b>74,444</b>	<b>74,444</b>	<b>1,238,558</b>



# **REAL ESTATE SERVICES**

## **AAA RPR/RNT**

### **STATEMENT OF FUNCTION**

Real Estate Services is responsible for managing real property rented and purchased for County projects and facilities; these include appraisals, acquisitions and relocating assistance. They negotiate and recommend land leases, rentals, sales and purchases, and dispose of all real property deemed as surplus.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable amount is then allocated to all benefiting entities based on job costs. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities. Job costs for buildings with multiple occupants are allocated based on square feet.

Revenues and reimbursements for services provided by Real Estate Services are credited against the applicable entity's share of 1st Allocation costs.

**Real Estate Services/Rent****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	2,090,316
Equipment Use	5	444
Space Use	7	3,180
Utilities	8	14,653
<b>TOTAL ALLOCABLE</b>		<b>2,108,594</b>
<b>NET ALLOCABLE</b>		<b>2,108,594</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0087</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Real Estate Services	2,090,316	2,108,594	0	0
<b>TOTALS</b>	<b>2,090,316</b>	<b>2,108,594</b>	<b>0</b>	<b>0</b>

**Real Estate Services/Rent****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	23,212
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,042
AAA	CCL	County Counsel	102,795
AAA	FMC	Facilities Management - Custodial	2,796
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	4,034
AAA	FMT/UTL	Facilities Management - Admin/Utilities	202
AAA	HRD/UNI	Human Resources	11,397
AAA	PSG	Public Services Group	84,708
AAA	PUR	Purchasing	1,552
AAA	RPR/RNT	Real Estate Services/Rent	12,948
AAA	SDD	IS - Systems Development	480
<b>TOTAL ALLOCABLE</b>			<b>247,166</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1182</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,108,594	247,166	247,166	Job Costs
<b>2,108,594</b>	<b>247,166</b>	<b>247,166</b>	

**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)****Real Estate Services**

Base: Allocation:

Job Costs Base x  
1.7083

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	7,534	12,870		12,870
AAA	ANE	Architecture & Engineering				0
AAA	CAO	County Administrative Office	47,633	81,370		81,370
AAA	CCL	County Counsel	3,651	6,238		6,238
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	7,580	12,948		12,948
AAA	SDD	IS - Systems Development				0
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities	968	1,654		1,654
AAA	PSG	Public Services Group				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services	68,893	117,687	61,394	56,293
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
IRM	ACR	ACR-Records Management				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	44,465	75,958	45,002	30,956
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,102	10,425	6,661	3,764

**General Fund Operating Units**

**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)****Real Estate Services**

Base: Allocation:

Job Costs Base x  
1.7083

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services	963	1,645	1,074	571
AAA	APT	Airports Administration	88,040	150,396	94,925	55,471
AAA	ASR	Assessor	10,506	17,947		17,947
AAA	AWM	Agriculture/Weights & Measures	57	97		97
AAA	BDF	Board of Supervisors (all districts)	5,008	8,554		8,554
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	5,907	10,090	4,716	5,374
AAA	CCP	Regional Parks	6,814	11,639	4,121	7,518
AAA	CCS	California Children's Services	123	210	109	101
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	19,139	32,695	19,128	13,567
AAA	DCS	HSS - Child Support Services	4,808	8,213	6,359	1,854
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System	217,432	371,433	213,870	157,563
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	3,484	5,951		5,951
AAA	MLH	Behavioral Health	30,733	52,501	33,403	19,098
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	11,442	19,545	3,605	15,940
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	65,283	111,520	43,041	68,479
AAA	PRB	Probation	17,074	29,166	15,352	13,814
AAA	ROV	Registrar of Voters				0
AAA	SCL	School Claims				0
AAA	SHR	Sheriff	43,214	73,820	(423)	74,243
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0



**Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)****Real Estate Services**

Base: Allocation:

Job Costs Base x  
1.7083

<b>Fund</b>	<b>Dept</b>				<b>Credits</b>	<b>Total</b>
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs	160	274		274
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,562	122,248	59,973	62,275
(various)	(various)	Redevelopment Agency - RDA			25,951	(25,951)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	EI Mirage Project	51,557	88,074	48,283	39,791
AAF	OOA	Aging and Adult Services	1,301	2,223	2,152	71
CJV	CIP	Capital Projects - All Funds	3,227	5,512		5,512
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	139,066	237,562	167,168	70,394
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)			104,793	(104,793)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	56,283	96,146	55,822	40,324
SAA	TRA	Transportation (all funds)	4,349	7,429	114,058	(106,629)
SAC	JOB	Jobs and Employment Services (all funds)	16,471	28,137	5,137	23,000
SAP	CLB	County Library	31,740	54,221	32,035	22,186
SAU	ECD	Economic & Comm. Dev. (all funds)	10,550	18,021	11,660	6,361
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	131,228	224,172	102,022	122,150
<b>Totals</b>			<b>1,234,347</b>	<b>2,108,594</b>	<b>1,281,391</b>	<b>827,203</b>

**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)****Real Estate Services**

Base: Allocation:

Job Costs Base x  
0.2118

Fund	Dept		0.2118		Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	12,870
AAA	ANE	Architecture & Engineering			0	0
AAA	CAO	County Administrative Office			0	81,370
AAA	CCL	County Counsel			0	6,238
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	12,948
AAA	SDD	IS - Systems Development			0	0
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	1,654
AAA	PSG	Public Services Group			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services	68,893	14,591	14,591	70,885
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
IRM	ACR	ACR-Records Management			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	44,465	9,418	9,418	40,374
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,102	1,292	1,292	5,056

**General Fund Operating Units**

**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)**

		<b>Real Estate Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>		Job Costs	Base x 0.2118	<b>Total</b>	<b>Total Allocation</b>
AAA	ADS	Behavioral Health - Alcohol & Drug Services	963	204	204	775
AAA	APT	Airports Administration	88,040	18,647	18,647	74,118
AAA	ASR	Assessor	10,506	2,225	2,225	20,172
AAA	AWM	Agriculture/Weights & Measures	57	12	12	109
AAA	BDF	Board of Supervisors (all districts)	5,008	1,061	1,061	9,615
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	5,907	1,251	1,251	6,625
AAA	CCP	Regional Parks	6,814	1,443	1,443	8,961
AAA	CCS	California Children's Services	123	26	26	127
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	19,139	4,054	4,054	17,620
AAA	DCS	HSS - Child Support Services	4,808	1,018	1,018	2,872
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System	217,432	46,052	46,052	203,615
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	3,484	738	738	6,689
AAA	MLH	Behavioral Health	30,733	6,509	6,509	25,607
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	11,442	2,423	2,423	18,364
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	65,283	13,827	13,827	82,306
AAA	PRB	Probation	17,074	3,616	3,616	17,430
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff	43,214	9,153	9,153	83,395
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0

**Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)****Real Estate Services**

Base: Allocation:

Job Costs Base x  
0.2118

<b>Fund</b>	<b>Dept</b>			<b>Total</b>	<b>Total Allocation</b>
AAA	TTC	Treasurer -Tax Collector		0	0
AAA	VAF	Veterans Affairs	160	34	308
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,562	15,157	77,432
(various)	(various)	Redevelopment Agency - RDA		0	(25,951)
(various)	(various)	Self-Gov'd Special Districts (summary)		0	0
(various)	RGP/RPR	El Mirage Project	51,557	10,920	50,711
AAF	OOA	Aging and Adult Services	1,301	276	347
CJV	CIP	Capital Projects - All Funds	3,227	683	6,196
MPA	500	Mojave Desert AQMD (all funds)		0	0
NFY	870	S A N B A G (all funds)	139,066	29,454	99,848
NGJ	875	Inland Library System (all funds)		0	0
NHY	890	L A F C O		0	0
NIA	900	Law Library		0	0
PAB	RET	Board of Retirement - Admin		0	0
RFZ	097	Flood Control District (all zones)		0	(104,793)
RHH	498	IHSS Public Authority		0	0
RRC	903	Children & Families First Comm.		0	0
RSC	HPS	Headstart/Preschool Services	56,283	11,921	52,245
SAA	TRA	Transportation (all funds)	4,349	921	(105,708)
SAC	JOB	Jobs and Employment Services (all funds)	16,471	3,489	26,489
SAP	CLB	County Library	31,740	6,723	28,909
SAU	ECD	Economic & Comm. Dev. (all funds)	10,550	2,234	8,596
SFH	CAO	Disaster Recovery Fund		0	0
STD	905	Authority for the Handicapped		0	0
<b>All Other</b>					
(various)	(various)	All Other	131,228	27,794	149,944
<b>Totals</b>			<b>1,166,981</b>	<b>247,166</b>	<b>1,074,369</b>



# IS - SYSTEMS DEVELOPMENT

## AAA SDD

### STATEMENT OF FUNCTION

The Systems Development Division (SDD) of the Information Services Department (ISD) is responsible for analyzing, studying, developing, and implementing automated systems to provide improved financial, management, and statistical information. The Systems Development Division also performs maintenance and modifications to new and on-going computer systems.

Effective in FY 2005-2006, SDD includes the former Emerging Technologies Division (ETD). For the plan years FY 2005-2007, ETD was presented as a separate service unit but its costs are now merged and allocated with SDD's costs. SDD's list of allocable functions has been modified to incorporate the functions provided by the former ETD which include countywide technology improvements and management of the County's Geographic Information Management System (GIMS).

### DESCRIPTION OF COSTS

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is deducted from these costs to determine the 1st Allocation Net Allocable amount. Allocable costs are distributed to SDD functions based on each function's actual costs. The function's costs are then allocated to benefiting entities as follows:

<u>FUNCTION</u>	<u>DISTRIBUTION BASE</u>
GIS Services	Actual service hours
Countywide Technology Development	Number of employees
GIS Services (direct)	Direct charges
Systems Development Services	Actual service hours
Parcel Project	Not allocated

For services whose cost is allocated, revenues and reimbursements are credited against the applicable entity's share of 1st Allocation costs.

**IS - Systems Development****1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	11,716,927
Equipment Use	5	8,320
Space Use	7	107,371
Utilities	8	323,947
<b>TOTAL ALLOCABLE</b>		<b>12,156,565</b>
<b>REVENUE</b>		
Miscellaneous Revenue		22,849
		<b>22,849</b>
<b>NET ALLOCABLE</b>		<b>12,133,717</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0361	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services - Actual Hours	419,700	434,832	0	0
Countywide Technology Development	370,595	383,957	0	0
GIS Services - Direct Charges	157,281	157,281	0	0
Systems Development Services	10,669,936	11,054,646	0	70,020
Parcel Project	99,416	103,000	103,000	0
<b>TOTALS</b>	<b>11,716,927</b>	<b>12,133,717</b>	<b>103,000</b>	<b>70,020</b>

**IS - Systems Development****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	19,310
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	13,321
AAA	CCL	County Counsel	70,164
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	(99)
AAA	FMM	Facilities Management - Maintenance	64,696
AAA	FMT/UTL	Facilities Management - Admin/Utilities	4,463
AAA	HRD/UNI	Human Resources	21,069
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	8,965
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	3,530,128
<b>TOTAL ALLOCABLE</b>			<b>3,732,018</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.3185</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
434,832	133,681	133,681	GIS Actual Hours
383,957	118,040	118,040	No. of Emps. Covered
157,281	50,096	50,096	< ... Direct Charge ... >
10,984,626	3,398,535	3,398,535	SDD Actual Hours
0	31,665	0	Not Allocated
<b>11,960,696</b>	<b>3,732,018</b>	<b>3,700,352</b>	



**SDD AAA-SDD (1st Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			189	4,342
AAA	ANE	Architecture & Engineering			21	476
AAA	CAO	County Administrative Office	46	3,145	13	309
AAA	CCL	County Counsel			63	1,438
AAA	FMC	Facilities Management - Custodial			51	1,169
AAA	FMG	Facilities Management - Grounds			21	486
AAA	FMM	Facilities Management - Maintenance			54	1,237
AAA	HRD/UNI	Human Resources			115	2,635
AAA	PUR	Purchasing			14	325
AAA	RPR/RNT	Real Estate Services/Rent			21	480
AAA	SDD	IS - Systems Development			92	2,127
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			5	119
AAA	PSG	Public Services Group	21	1,436	9	211
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			14	333
IAJ	(various)	IS - Computer Operations			110	2,558
IAM	(various)	IS - Network Services	1	68	79	1,801
IAV	PUR	Central Stores			9	197
IAY	PUR	Mail Services			30	696
IBA	VHS	Fleet Mgmt - Motor Pool			4	87
IBP	RMG	HRD - Risk Management (all funds)			67	1,535
ICB	VHS	Fleet Mgmt - Garage/Warehouse	8	547	93	2,148
IRM	ACR	ACR-Records Management			1	23
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1	68	71	1,634
EAD	MCR	Arrowhead Regional Medical Center (all funds)			1,960	45,084
<b>General Fund Operating Units</b>						

## SDD AAA-SDD (1st Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD  
Actual  
HoursBase x  
75.5364**Direct  
Charges****Credits****Total**

26,258	1,983,411		260,661	1,727,092
8	604			1,080
4,568	345,050	110	(9,913)	358,526
23	1,737			3,176
				1,169
				486
				1,237
6,427	485,472		6,120	481,987
150	11,330			11,655
				480
46,706	3,528,001			3,530,128
485	36,635		41,273	(4,519)
		47	81	1,613
				333
6,432	485,850		767,000	(278,592)
133	10,046		4,624	7,292
676	51,063		64,200	(12,940)
				696
18	1,360		1,464	(18)
			(44)	1,579
		16	234	2,476
				23
868	65,566	47	70,255	(2,940)
90	6,798		6,708	45,174

## SDD AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
AAA	ADS	Behavioral Health - Alcohol & Drug Services			66	1,513
AAA	APT	Airports Administration			27	619
AAA	ASR	Assessor	50	3,418	197	4,528
AAA	AWM	Agriculture/Weights & Measures			62	1,428
AAA	BDF	Board of Supervisors (all districts)	153	10,459	22	510
AAA	CBD	Clerk of the Board			14	325
AAA	CCM	County Museum			43	975
AAA	CCP	Regional Parks	18	1,230	62	1,435
AAA	CCS	California Children's Services			149	3,426
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			456	10,483
AAA	DCS	HSS - Child Support Services			475	10,921
AAA	DOS	D.A. - Child Abduction			6	132
AAA	DPA	Human Services System	1	68	3,414	78,519
AAA	EDF	Economic Development Function	196	13,398	27	632
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			8	185
AAA	FRN	Franchise Administration			2	50
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			4	88
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	23
AAA	LUS	Land Use Services Department	963	65,830	176	4,059
AAA	MLH	Behavioral Health	7	479	503	11,570
AAA	OCH	HRD - Employee Health and Wellness			10	241
AAA	PBD	Public Defender	9	615	191	4,397
AAA	PGD	Public Guardian			26	589
AAA	PHL	Public Health	162	11,074	809	18,596
AAA	PRB	Probation	81	5,537	1,044	23,990
AAA	ROV	Registrar of Voters	40	2,734	27	617
AAA	SCL	School Claims				
AAA	SHR	Sheriff	17	1,162	2,912	66,983
AAA	SVR	Surveyor	160	10,937	33	758
AAA	TRC	Trial Court Funding				

## SDD AAA-SDD (1st Allocation)

## Systems Dev Svcs

Base: Allocation:

SDD  
Actual  
HoursBase x  
75.5364Direct  
Charges

Credits

Total

				1,513
				619
6,268	473,462		262,872	218,536
239	18,053		15,274	4,207
498	37,617	79	(3,901)	52,565
646	48,796			49,121
10	755			1,730
19	1,435	31	419	3,713
				3,426
				0
761	57,483		1,160	66,806
191	14,427		21,840	3,509
				132
7,170	541,596	5,002	614,648	10,537
320	24,172	488	19,887	18,802
				0
				0
				185
				50
				0
				88
				0
				0
				23
811	61,260	13,353	82,318	62,184
8,168	616,981	16	605,561	23,485
				241
64	4,834	31	60	9,818
				589
392	29,610	10,884	41,480	28,684
2,510	189,596	236	39,920	179,439
406	30,668	10,506	10,470	34,056
				0
8,052	608,219	47	380,580	295,831
453	34,218		46,880	(966)
				0

**SDD AAA-SDD (1st Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 68.3591	No. of Emps. Covered	Base x 22.9994
AAA	TTC	Treasurer -Tax Collector			146	3,356
AAA	VAF	Veterans Affairs			17	399
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	141	9,639	617	14,191
(various)	(various)	Redevelopment Agency - RDA	66	4,512		
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services			49	1,122
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	1	68	30	697
NGJ	875	Inland Library System (all funds)			4	94
NHY	890	L A F C O	281	19,209	5	113
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			40	924
RFZ	097	Flood Control District (all zones)	53	3,623	152	3,493
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				11
RSC	HPS	Headstart/Preschool Services			87	2,002
SAA	TRA	Transportation (all funds)	1,032	70,547	309	7,096
SAC	JOB	Jobs and Employment Services (all funds)			89	2,048
SAP	CLB	County Library	4	273	296	6,818
SAU	ECD	Economic & Comm. Dev. (all funds)	22	1,504	47	1,089
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other	2,827	193,251	933	21,462
<b>Totals</b>			<b>6,361</b>	<b>434,832</b>	<b>16,693</b>	<b>383,957</b>

**SDD AAA-SDD (1st Allocation)****Systems Dev Svcs**

Base: Allocation:

SDD  
Actual  
HoursBase x  
75.5364**Direct  
Charges****Credits****Total**

7,712	582,536		82,709	503,184
				399

352	26,589	3,523	38,783	15,158
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25	1,888	110	4,764	1,746
----	-------	-----	-------	-------

0

0

1,122

0

24	1,813		10,800	(8,987)
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		12,504		13,269
--	--	--------	--	--------

94

57	4,306	6,087	17,553	12,161
----	-------	-------	--------	--------

0

33	2,493		3,200	217
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1,535	115,948	11,214	128,129	6,150
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0

11

2,002

3,515	265,510	10,962	332,747	21,369
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161	12,161		13,212	997
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			320	6,771
--	--	--	-----	-------

1,638	123,729	10,538	148,304	(11,445)
-------	---------	--------	---------	----------

0

0

550	41,545	61,450	118,271	199,437
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<b>145,422</b>	<b>10,984,626</b>	<b>157,281</b>	<b>4,250,923</b>	<b>7,709,773</b>
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**SDD AAA-SDD (2nd Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 21.2394	No. of Emps. Covered	Base x 7.3652
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			14	107
IAJ	(various)	IS - Computer Operations			110	819
IAM	(various)	IS - Network Services	1	21	79	577
IAV	PUR	Central Stores			9	63
IAY	PUR	Mail Services			30	223
IBA	VHS	Fleet Mgmt - Motor Pool			4	28
IBP	RMG	HRD - Risk Management (all funds)			67	491
ICB	VHS	Fleet Mgmt - Garage/Warehouse	8	170	93	688
IRM	ACR	ACR-Records Management			1	7
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	1	21	71	523
EAD	MCR	Arrowhead Regional Medical Center (all funds)			1,960	14,438

**General Fund Operating Units**

## SDD AAA-SDD (2nd Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD  
Actual  
HoursBase x  
55.8997**Direct  
Charges****Total****Total  
Allocation**

			0	1,727,092
			0	1,080
			0	358,526
			0	3,176
			0	1,169
			0	486
			0	1,237
			0	481,987
			0	11,655
			0	480
			0	3,530,128
			0	(4,519)
			0	1,613
			107	440
6,432	359,547		360,366	81,774
133	7,435		8,033	15,324
676	37,788		37,851	24,911
			223	919
18	1,006		1,034	1,016
			491	2,070
		5	863	3,339
			7	30
868	48,521	15	49,080	46,140
90	5,031		19,469	64,643



**SDD AAA-SDD (2nd Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 21.2394	No. of Emps. Covered	Base x 7.3652
AAA	ADS	Behavioral Health - Alcohol & Drug Services			66	484
AAA	APT	Airports Administration			27	198
AAA	ASR	Assessor	50	1,062	197	1,450
AAA	AWM	Agriculture/Weights & Measures			62	457
AAA	BDF	Board of Supervisors (all districts)	153	3,250	22	163
AAA	CBD	Clerk of the Board			14	104
AAA	CCM	County Museum			43	312
AAA	CCP	Regional Parks	18	382	62	459
AAA	CCS	California Children's Services			149	1,097
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			456	3,357
AAA	DCS	HSS - Child Support Services			475	3,497
AAA	DOS	D.A. - Child Abduction			6	42
AAA	DPA	Human Services System	1	21	3,414	25,145
AAA	EDF	Economic Development Function	196	4,163	27	202
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			8	59
AAA	FRN	Franchise Administration			2	16
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			4	28
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	7
AAA	LUS	Land Use Services Department	963	20,454	176	1,300
AAA	MLH	Behavioral Health	7	149	503	3,705
AAA	OCH	HRD - Employee Health and Wellness			10	77
AAA	PBD	Public Defender	9	191	191	1,408
AAA	PGD	Public Guardian			26	189
AAA	PHL	Public Health	162	3,441	809	5,955
AAA	PRB	Probation	81	1,720	1,044	7,683
AAA	ROV	Registrar of Voters	40	850	27	198
AAA	SCL	School Claims				
AAA	SHR	Sheriff	17	361	2,912	21,450
AAA	SVR	Surveyor	160	3,398	33	243
AAA	TRC	Trial Court Funding				

## SDD AAA-SDD (2nd Allocation)

## Systems Dev Svcs

Base: Allocation:

SDD Base x  
Actual 55.8997  
HoursDirect  
Charges

Total

Total  
Allocation

			484	1,997
			198	818
6,268	350,379		352,891	571,428
239	13,360		13,817	18,024
498	27,838	25	31,276	83,841
646	36,111		36,215	85,336
10	559		871	2,601
19	1,062	10	1,914	5,627
			1,097	4,523
			0	0
761	42,540		45,897	112,703
191	10,677		14,174	17,683
			42	174
7,170	400,801	1,593	427,560	438,097
320	17,888	155	22,408	41,211
			0	0
			0	0
			59	244
			16	67
			0	0
			28	117
			0	0
			0	0
			7	30
811	45,335	4,253	71,341	133,525
8,168	456,589	5	460,448	483,933
			77	318
64	3,578	10	5,187	15,005
			189	778
392	21,913	3,467	34,775	63,459
2,510	140,308	75	149,786	329,226
406	22,695	3,346	27,089	61,145
			0	0
8,052	450,105	15	471,931	767,762
453	25,323		28,964	27,997
			0	0

**SDD AAA-SDD (2nd Allocation)**

Fund	Dept		GIS Services		Countywide Tech Dev	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 21.2394	No. of Emps. Covered	Base x 7.3652
AAA	TTC	Treasurer -Tax Collector			146	1,075
AAA	VAF	Veterans Affairs			17	128
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	141	2,995	617	4,544
(various)	(various)	Redevelopment Agency - RDA	66	1,402		
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services			49	359
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	1	21	30	223
NGJ	875	Inland Library System (all funds)			4	30
NHY	890	L A F C O	281	5,968	5	36
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			40	296
RFZ	097	Flood Control District (all zones)	53	1,126	152	1,119
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				4
RSC	HPS	Headstart/Preschool Services			87	641
SAA	TRA	Transportation (all funds)	1,032	21,919	309	2,272
SAC	JOB	Jobs and Employment Services (all funds)			89	656
SAP	CLB	County Library	4	85	296	2,183
SAU	ECD	Economic & Comm. Dev. (all funds)	22	467	47	349
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other	2,827	60,044	933	6,873
<b>Totals</b>			<b>6,294</b>	<b>133,681</b>	<b>16,025</b>	<b>118,040</b>

**SDD AAA-SDD (2nd Allocation)****Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours	Base x 55.8997	Direct Charges	Total	Total Allocation
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7,712	431,099		432,173	935,357
			128	527

352	19,677	1,122	28,338	43,496
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25	1,397	35	2,834	4,581
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			0	0
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			0	0
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			359	1,481
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			0	0
--	--	--	---	---

24	1,342		1,342	(7,646)
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		3,983	4,227	17,496
--	--	-------	-------	--------

			30	124
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57	3,186	1,939	11,130	23,291
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			0	0
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33	1,845		2,141	2,358
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1,535	85,806	3,572	91,622	97,772
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			0	0
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			4	15
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			641	2,643
--	--	--	-----	-------

3,515	196,487	3,492	224,171	245,539
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161	9,000		9,656	10,653
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			2,268	9,039
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1,638	91,564	3,356	95,736	84,291
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			0	0
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			0	0
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550	30,745	19,573	117,234	316,671
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<b>60,797</b>	<b>3,398,535</b>	<b>50,046</b>	<b>3,700,302</b>	<b>11,410,076</b>
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# **FACILITIES MANAGEMENT - ADMINISTRATION**

## **AAA FMD FMT/AAA UTL**

### **STATEMENT OF FUNCTION**

Facilities Management Department Administration Division manages the County's building maintenance activities, custodial services, grounds services, home repair programs, and administers utilities payments for County-occupied buildings.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs;
- (3) Unbilled Utilities Costs.

Net Allocable Costs are distributed between Facilities Management Administration and the Utilities Program Administration based on actual hours. Facilities Management administrative costs are allocated to benefiting entities based on actual hours. Utility program administrative costs are allocated to all benefiting entities based on their utility costs.

Revenues and reimbursements for services provided by Facilities Management Administration are credited against the applicable entity's share of 1st allocation costs.

**Facilities Management - Admin/Utilities****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	647,968
Equipment Use	5	535
Space Use	7	37,544
Utilities	8	135,564
<b>TOTAL ALLOCABLE</b>		<b>821,611</b>
<b>NET ALLOCABLE</b>		<b>821,611</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.2680</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Facilities Management Administration	493,131	625,281	0	0
Utilities Administration	154,837	196,330	0	0
<b>TOTALS</b>	<b>647,968</b>	<b>821,611</b>	<b>0</b>	<b>0</b>

**Facilities Management - Admin/Utilities****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	7,956
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	743
AAA	CCL	County Counsel	20,682
AAA	FMC	Facilities Management - Custodial	122,876
AAA	FMG	Facilities Management - Grounds	78,550
AAA	FMM	Facilities Management - Maintenance	354,605
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,868
AAA	HRD/UNI	Human Resources	12,439
AAA	PSG	Public Services Group	13,778
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	1,654
AAA	SDD	IS - Systems Development	(4,519)
<b>TOTAL ALLOCABLE</b>			<b>610,630</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.9424</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
625,281	464,715	464,715	Actual Hours
196,330	145,915	145,915	Utilities Costs
<b>821,611</b>	<b>610,630</b>	<b>610,630</b>	



**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			221,044	3,046
AAA	ANE	Architecture & Engineering			27,020	372
AAA	CAO	County Administrative Office			28,847	397
AAA	CCL	County Counsel			81,496	1,123
AAA	FMC	Facilities Management - Custodial	2,037	227,405		
AAA	FMG	Facilities Management - Grounds	1,164	129,946		
AAA	FMM	Facilities Management - Maintenance	1,866	208,315		
AAA	HRD/UNI	Human Resources			71,682	988
AAA	PUR	Purchasing			27,099	373
AAA	RPR/RNT	Real Estate Services/Rent			14,653	202
AAA	SDD	IS - Systems Development			323,947	4,463
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			135,564	1,868
AAA	PSG	Public Services Group			4,182	58
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			20,720	285
IAJ	(various)	IS - Computer Operations			176,165	2,427
IAM	(various)	IS - Network Services			102,221	1,408
IAV	PUR	Central Stores			105,926	1,459
IAY	PUR	Mail Services			12,731	175
IBA	VHS	Fleet Mgmt - Motor Pool			17,410	240
IBP	RMG	HRD - Risk Management (all funds)			53,496	737
ICB	VHS	Fleet Mgmt - Garage/Warehouse			144,207	1,987
IRM	ACR	ACR-Records Management			51,611	711
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			81,211	1,119
EAD	MCR	Arrowhead Regional Medical Center (all funds)			53,378	735

**General Fund Operating Units**

**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

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Credits	Total
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	3,046
	372
	397
	1,123
	227,405
	129,946
	208,315
	988
	373
	202
	4,463
	1,868
	58
	285
	2,427
	1,408
	1,459
	175
	240
	737
	1,987
	711
	1,119
	735

**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
AAA	ADS	Behavioral Health - Alcohol & Drug Services			3,415	47
AAA	APT	Airports Administration			311,805	4,296
AAA	ASR	Assessor			126,947	1,749
AAA	AWM	Agriculture/Weights & Measures			26,537	366
AAA	BDF	Board of Supervisors (all districts)			82,626	1,138
AAA	CBD	Clerk of the Board			12,666	175
AAA	CCM	County Museum			209,994	2,893
AAA	CCP	Regional Parks			1,554,820	21,423
AAA	CCS	California Children's Services				
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			242,472	3,341
AAA	DCS	HSS - Child Support Services				
AAA	DOS	D.A. - Child Abduction				
AAA	DPA	Human Services System			96,523	1,330
AAA	EDF	Economic Development Function				
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	534	59,614		
AAA	FRN	Franchise Administration				
AAA	GJY	Grand Jury			5,017	69
AAA	HCC	Health Care Costs				
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group				
AAA	LUS	Land Use Services Department			98,813	1,361
AAA	MLH	Behavioral Health			181,039	2,494
AAA	OCH	HRD - Employee Health and Wellness				
AAA	PBD	Public Defender			156,335	2,154
AAA	PGD	Public Guardian			55,656	767
AAA	PHL	Public Health			337,559	4,651
AAA	PRB	Probation			1,214,860	16,738
AAA	ROV	Registrar of Voters			64,502	889
AAA	SCL	School Claims			313,440	4,319
AAA	SHR	Sheriff			5,044,810	69,508
AAA	SVR	Surveyor			17,277	238
AAA	TRC	Trial Court Funding				

**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

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Credits	Total
	47
	4,296
	1,749
	366
	1,138
	175
	2,893
	21,423
	0
	0
	3,341
	0
	0
	1,330
	0
	0
	0
	59,614
	0
	69
	0
	0
	0
	0
	1,361
	2,494
	0
	2,154
	767
	4,651
	16,738
	889
	4,319
	69,508
	238
	0

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 111.6373	Utilities Costs	Base x 0.0138
AAA	TTC	Treasurer -Tax Collector			79,888	1,101
AAA	VAF	Veterans Affairs			11,164	154
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			87,428	1,205
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services				
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)				
NGJ	875	Inland Library System (all funds)				
NHY	890	L A F C O			4,693	65
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin				
RFZ	097	Flood Control District (all zones)			60,736	837
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			35,300	486
SAA	TRA	Transportation (all funds)			173,155	2,386
SAC	JOB	Jobs and Employment Services (all funds)				
SAP	CLB	County Library				
SAU	ECD	Economic & Comm. Dev. (all funds)			27,662	381
SFH	CAO	Disaster Recovery Fund			(406)	(6)
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,858,048	25,600
<b>Totals</b>			<b>5,601</b>	<b>625,281</b>	<b>14,249,391</b>	<b>196,330</b>

Facilities Management - Admin/Utilities AAA-FMT/UTL (1st Allocation)

Credits	Total
	1,101
	154
	1,205
	0
	0
	0
	0
	0
	0
	0
	0
	65
	0
	0
	837
	0
	0
	486
	2,386
	0
	0
	381
	(6)
	0
	25,600
	821,611

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 870.2537	Utilities Costs	Base x 0.0110
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Administrative Groups</b>						
AAA	FMT/UTL	Facilities Management - Admin/Utilities				
AAA	PSG	Public Services Group				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			20,720	227
IAJ	(various)	IS - Computer Operations			176,165	1,931
IAM	(various)	IS - Network Services			102,221	1,120
IAV	PUR	Central Stores			105,926	1,161
IAY	PUR	Mail Services			12,731	140
IBA	VHS	Fleet Mgmt - Motor Pool			17,410	191
IBP	RMG	HRD - Risk Management (all funds)			53,496	586
ICB	VHS	Fleet Mgmt - Garage/Warehouse			144,207	1,580
IRM	ACR	ACR-Records Management			51,611	566
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			81,211	890
EAD	MCR	Arrowhead Regional Medical Center (all funds)			53,378	585
<b>General Fund Operating Units</b>						

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**


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<b>Total</b>	<b>Total Allocation</b>
<hr/>	
0	3,046
0	372
0	397
0	1,123
0	227,405
0	129,946
0	208,315
0	988
0	373
0	202
0	4,463
0	1,868
0	58
227	513
1,931	4,358
1,120	2,529
1,161	2,620
140	315
191	431
586	1,323
1,580	3,567
566	1,277
890	2,009
585	1,320

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**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 870.2537	Utilities Costs	Base x 0.0110
AAA	ADS	Behavioral Health - Alcohol & Drug Services			3,415	37
AAA	APT	Airports Administration			311,805	3,417
AAA	ASR	Assessor			126,947	1,391
AAA	AWM	Agriculture/Weights & Measures			26,537	291
AAA	BDF	Board of Supervisors (all districts)			82,626	906
AAA	CBD	Clerk of the Board			12,666	139
AAA	CCM	County Museum			209,994	2,301
AAA	CCP	Regional Parks			1,554,820	17,040
AAA	CCS	California Children's Services				
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			242,472	2,657
AAA	DCS	HSS - Child Support Services				
AAA	DOS	D.A. - Child Abduction				
AAA	DPA	Human Services System			96,523	1,058
AAA	EDF	Economic Development Function				
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	534	464,715		
AAA	FRN	Franchise Administration				
AAA	GJY	Grand Jury			5,017	55
AAA	HCC	Health Care Costs				
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group				
AAA	LUS	Land Use Services Department			98,813	1,083
AAA	MLH	Behavioral Health			181,039	1,984
AAA	OCH	HRD - Employee Health and Wellness				
AAA	PBD	Public Defender			156,335	1,713
AAA	PGD	Public Guardian			55,656	610
AAA	PHL	Public Health			337,559	3,700
AAA	PRB	Probation			1,214,860	13,314
AAA	ROV	Registrar of Voters			64,502	707
AAA	SCL	School Claims			313,440	3,435
AAA	SHR	Sheriff			5,044,810	55,289
AAA	SVR	Surveyor			17,277	189
AAA	TRC	Trial Court Funding				

# Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)

Total	Total Allocation
37	84
3,417	7,713
1,391	3,140
291	656
906	2,044
139	313
2,301	5,195
17,040	38,463
0	0
0	0
2,657	5,998
0	0
0	0
1,058	2,388
0	0
0	0
0	0
464,715	524,330
0	0
55	124
0	0
0	0
0	0
0	0
1,083	2,444
1,984	4,479
0	0
1,713	3,867
610	1,377
3,700	8,350
13,314	30,053
707	1,596
3,435	7,754
55,289	124,797
189	427
0	0

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

Fund	Dept		Facilities Management Admin		Utilities Admin	
			Base:	Allocation:	Base:	Allocation:
			Actual Hours	Base x 870.2537	Utilities Costs	Base x 0.0110
AAA	TTC	Treasurer -Tax Collector			79,888	876
AAA	VAF	Veterans Affairs			11,164	122
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)			87,428	958
(various)	(various)	Redevelopment Agency - RDA				
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services				
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)				
NGJ	875	Inland Library System (all funds)				
NHY	890	L A F C O			4,693	51
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin				
RFZ	097	Flood Control District (all zones)			60,736	666
RHH	498	IHSS Public Authority				
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			35,300	387
SAA	TRA	Transportation (all funds)			173,155	1,898
SAC	JOB	Jobs and Employment Services (all funds)				
SAP	CLB	County Library				
SAU	ECD	Economic & Comm. Dev. (all funds)			27,662	303
SFH	CAO	Disaster Recovery Fund			(406)	(4)
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,858,048	20,363
<b>Totals</b>			<b>534</b>	<b>464,715</b>	<b>13,313,857</b>	<b>145,915</b>

**Facilities Management - Admin/Utilities AAA-FMT/UTL (2nd Allocation)**

---

<b>Total</b>	<b>Total Allocation</b>
876	1,976
122	276
958	2,163
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
51	116
0	0
0	0
666	1,502
0	0
0	0
387	873
1,898	4,283
0	0
0	0
303	684
(4)	(10)
0	0
20,363	45,964
610,630	1,432,241

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# **PUBLIC SERVICES GROUP**

## **AAA PSG**

### **STATEMENT OF FUNCTION**

The Public Services Group (AAA-PSG) is responsible for organizational management, program direction and budgetary controls of the several County departments engaged in providing services to the public.

### **DESCRIPTION OF COSTS**

The costs to be allocated include:

- (1) Current Expenditures: Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on lease/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Equipment Use Allowance: 6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The total of these amounts is allocated to all departments under the Group's direction based on the Group's actual hours distribution.

Revenues and reimbursements for services provided by the Public Services Group are credited against the applicable department's share of 1st allocation costs.

**Public Services Group****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,496,666
Equipment Use	5	471
Space Use	7	5,059
Utilities	8	4,182
<b>TOTAL ALLOCABLE</b>		<b>1,506,378</b>
<b>NET ALLOCABLE</b>		<b>1,506,378</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0065</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Public Services Administration	1,496,666	1,506,378	0	0
<b>TOTALS</b>	<b>1,496,666</b>	<b>1,506,378</b>	<b>0</b>	<b>0</b>

## Public Services Group

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	3,126
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	1,324
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	3,063
AAA	FMG	Facilities Management - Grounds	889
AAA	FMM	Facilities Management - Maintenance	6,733
AAA	FMT/UTL	Facilities Management - Admin/Utilities	58
AAA	HRD/UNI	Human Resources	4,983
AAA	PSG	Public Services Group	122,470
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,613
<b>TOTAL ALLOCABLE</b>			<b>144,259</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0964	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,506,378	144,259	144,259	Actual Hours
<b>1,506,378</b>	<b>144,259</b>	<b>144,259</b>	



**Public Services Group AAA-PSG (1st Allocation)****Public Svcs Admn**

Base: Allocation:

Actual Base x  
Hours 102.0581

<b>Fund</b>	<b>Dept</b>			<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder			0
AAA	ANE	Architecture & Engineering	840	85,729	85,729
AAA	CAO	County Administrative Office			0
AAA	CCL	County Counsel			0
AAA	FMC	Facilities Management - Custodial	170	17,350	17,350
AAA	FMG	Facilities Management - Grounds	160	16,329	16,329
AAA	FMM	Facilities Management - Maintenance	165	16,840	16,840
AAA	HRD/UNI	Human Resources			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent	830	84,708	84,708
AAA	SDD	IS - Systems Development			0
<b>Administrative Groups</b>					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	135	13,778	13,778
AAA	PSG	Public Services Group	1,200	122,470	122,470
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	IS - Network Services			0
IAV	PUR	Central Stores			0
IAY	PUR	Mail Services			0
IBA	VHS	Fleet Mgmt - Motor Pool	410	41,844	41,844
IBP	RMG	HRD - Risk Management (all funds)			0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	330	33,679	33,679
IRM	ACR	ACR-Records Management			0
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	530	54,091	54,091
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0

**General Fund Operating Units**

## Public Services Group AAA-PSG (1st Allocation)

## Public Svcs Admn

Base: Allocation:

Actual Base x  
Hours 102.0581

Fund	Dept				Credits	Total
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	510	52,050		52,050
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures	410	41,844		41,844
AAA	BDF	Board of Supervisors (all districts)			(952)	952
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	580	59,194		59,194
AAA	CCP	Regional Parks	660	67,358		67,358
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney				0
AAA	DCS	HSS - Child Support Services				0
AAA	DOS	D.A. - Child Abduction				0
AAA	DPA	Human Services System				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	30	3,062		3,062
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	830	84,708		84,708
AAA	MLH	Behavioral Health				0
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters	660	67,358		67,358
AAA	SCL	School Claims				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor	55	5,613		5,613
AAA	TRC	Trial Court Funding				0

## Public Services Group AAA-PSG (1st Allocation)

## Public Svcs Admn

Base: Allocation:

Actual  
Hours Base x  
102.0581

Fund	Dept				Credits	Total
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,265	231,162		231,162
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	2,090	213,302		213,302
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
RFZ	097	Flood Control District (all zones)	530	54,091		54,091
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	790	80,626		80,626
SAC	JOB	Jobs and Employment Services (all funds)				0
SAP	CLB	County Library	580	59,194		59,194
SAU	ECD	Economic & Comm. Dev. (all funds)				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
<b>Totals</b>			<b>14,760</b>	<b>1,506,378</b>	<b>(952)</b>	<b>1,507,330</b>

**Public Services Group AAA-PSG (2nd Allocation)****Public Svcs Admin**

Base: Allocation:

Actual Base x  
Hours 12.8117

Fund	Dept		Hours	12.8117	Total	Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			0	85,729
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	17,350
AAA	FMG	Facilities Management - Grounds			0	16,329
AAA	FMM	Facilities Management - Maintenance			0	16,840
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	84,708
AAA	SDD	IS - Systems Development			0	0
Administrative Groups						
AAA	FMT/UTL	Facilities Management - Admin/Utilities			0	13,778
AAA	PSG	Public Services Group			0	122,470
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	410	5,253	5,253	47,097
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	330	4,228	4,228	37,907
IRM	ACR	ACR-Records Management			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	530	6,790	6,790	60,881
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0

**General Fund Operating Units**

## Public Services Group AAA-PSG (2nd Allocation)

			Public Svcs Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 12.8117	Total	Total Allocation
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	510	6,534	6,534	58,584
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures	410	5,253	5,253	47,097
AAA	BDF	Board of Supervisors (all districts)			0	952
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	580	7,431	7,431	66,624
AAA	CCP	Regional Parks	660	8,456	8,456	75,814
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	HSS - Child Support Services			0	0
AAA	DOS	D.A. - Child Abduction			0	0
AAA	DPA	Human Services System			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	30	384	384	3,446
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	830	10,634	10,634	95,342
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters	660	8,456	8,456	75,814
AAA	SCL	School Claims			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor	55	705	705	6,318
AAA	TRC	Trial Court Funding			0	0

## Public Services Group AAA-PSG (2nd Allocation)

			Public Svcs Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 12.8117	Total	Total Allocation
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,265	29,018	29,018	260,180
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	2,090	26,776	26,776	240,078
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	530	6,790	6,790	60,881
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	790	10,121	10,121	90,747
SAC	JOB	Jobs and Employment Services (all funds)			0	0
SAP	CLB	County Library	580	7,431	7,431	66,624
SAU	ECD	Economic & Comm. Dev. (all funds)			0	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
<b>Totals</b>			<b>11,260</b>	<b>144,259</b>	<b>144,259</b>	<b>1,651,590</b>

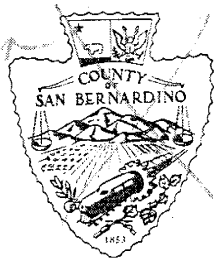


Other Agencies  
Appendix

2006-07

Final Budget

County - Wide  
Cost Allocation Plan  
(COWCAP)





## COST ESTIMATION ALLOWANCE

The purpose of the following schedules is to determine the expected increases/decreases in service unit and administrative group expenditures during the current fiscal year, and offset these amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment is allocated from all service units and administrative groups to operating units to estimate the operating units' FY 2007-2008 claimable costs. The FY 2006-2007 budget figures and 2005-2006 actual amounts have been used in this analysis.

Cost estimation schedules are:

### Section-page

- |       |  |
|-------|--|
| 22-02 | <b>Summary of Cost Estimation Allowances</b> - final schedule of adjustments allocated to operating units from schedules at 22-10 and 22-12.   |
| 22-10 | <b>Summary of Cost Estimation Allowances Allocated To Service Units and Administrative Groups</b> - first allocation of service unit adjustments shown at 22-12 to other service units and groups. |
| 22-12 | <b>Service Unit and Administrative Group Cost Estimation Allowances</b> - schedule of adjustments to service unit and group, computed by comparing budget and actual expenditures/receipts.        |

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	6,546	0	992	0	523
IAJ	(various)	IS - Computer Operations	14,558	0	7,769	0	13,345
IAM	(various)	IS - Network Services	16,115	0	5,630	0	2,605
IAV	PUR	Central Stores	27,914	0	587	0	2,257
IAY	PUR	Mail Services	7,250	0	2,071	0	288
IBA	VHS	Fleet Mgmt - Motor Pool	11,073	0	258	(3)	0
IBP	RMG	HRD - Risk Management (all funds)	99,618	0	4,583	(3,871)	86
ICB	VHS	Fleet Mgmt - Garage/Warehouse	31,039	0	6,388	(3)	5
IRM	ACR	ACR-Records Management	1,761	0	68	0	1,090
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	51,171	0	5,012	(474)	945
EAD	MCR	Arrowhead Regional Medical Center (all funds)	213,645	0	191,645	(163)	0
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	10,520	0	4,704	0	0
AAA	APT	Airports Administration	6,355	(3,094)	1,842	(86)	129
AAA	ASR	Assessor	17,150	0	13,820	(161)	5,115
AAA	AWM	Agriculture/Weights & Measures	5,002	0	4,246	(14)	972
AAA	BDF	Board of Supervisors (all districts)	7,359	0	4,241	(817)	6,363
AAA	CBD	Clerk of the Board	1,943	0	1,010	(47)	953
AAA	CCM	County Museum	9,050	0	4,146	(47)	8,036
AAA	CCP	Regional Parks	26,571	0	10,587	(129)	1,081
AAA	CCS	California Children's Services	8,730	0	10,190	0	0

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
333	3,569	(184)	0	0	53	162	0	11,993
8,653	43,301	(1,525)	4,632	0	98,257	1,377	0	190,367
158	28,913	(1,038)	4,025	12,649	2,323	799	0	72,181
1,382	6,082	(109)	185	0	10,315	828	0	49,442
166	3,344	(387)	101	0	112	99	0	13,044
0	404	(48)	2,274	0	288	136	13,300	27,682
0	1,240	(848)	101	0	246	418	0	101,574
1,530	7,602	(1,549)	135	0	432	1,127	10,705	57,410
673	2,000	(13)	0	0	4	403	0	5,988
3,544	6,013	(957)	2,038	8,164	13,479	635	17,193	106,763
133,575	137	(34,994)	7,613	1,120	8,591	417	0	521,587
0	13	(1,112)	0	177	242	27	0	14,571
0	260	(370)	1,095	16,165	99	2,437	16,544	41,376
5,020	5,198	(3,100)	994	1,929	96,621	992	0	143,579
344	5,839	(787)	51	10	3,865	207	13,300	33,034
5,042	19,841	(535)	623	919	9,324	646	0	53,007
812	3,059	(224)	606	0	9,879	99	0	18,092
30,459	5,953	(654)	219	1,085	308	1,641	18,815	79,011
181	978	(1,819)	1,297	1,251	716	12,152	21,410	74,276
0	0	(1,932)	219	23	549	0	0	17,778

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

			COSTS ALLOCATED FROM ...				
COSTS ALLOCATED TO ...			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
AAA	CTN	Trial Courts - State Ineligible Costs	251	0	0	0	6,387
AAA	DAT	District Attorney	45,661	0	31,427	(27)	8,306
AAA	DCS	HSS - Child Support Services	41,339	0	35,370	(17)	14
AAA	DOS	D.A. - Child Abduction	812	0	392	0	0
AAA	DPA	Human Services System	276,395	0	250,368	(934)	7,135
AAA	EDF	Economic Development Function	3,111	0	1,968	0	0
AAA	EMC	Emergency Medical Care Costs	170	0	0	0	0
AAA	FLP	Family Law Program	492	0	0	0	0
AAA	FMH	Facilities Management - Home Repair	2,305	0	560	0	0
AAA	FRN	Franchise Administration	333	0	150	0	0
AAA	GJY	Grand Jury	1,091	0	0	(12)	13
AAA	HCC	Health Care Costs	746	0	263	0	0
AAA	IDC	Indigent Defense	1,772	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	61	0	0	0	0
AAA	LNJ	Law and Justice Group	269	0	68	0	0
AAA	LUS	Land Use Services Department	23,922	0	12,194	(1,224)	6,533
AAA	MLH	Behavioral Health	68,547	0	37,222	(232)	19,270
AAA	OCH	HRD - Employee Health and Wellness	1,362	0	921	0	0
AAA	PBD	Public Defender	20,687	0	13,239	(62)	4,643
AAA	PGD	Public Guardian	2,404	0	1,752	0	723
AAA	PHL	Public Health	80,949	0	59,399	(190)	18,405
AAA	PRB	Probation	95,499	0	74,687	(97)	32,350
AAA	ROV	Registrar of Voters	13,798	0	2,268	(48)	1,378
AAA	SCL	School Claims	33,732	0	0	(102)	0
AAA	SHR	Sheriff	360,567	0	232,138	(1,089)	46,961
AAA	SVR	Surveyor	4,627	0	2,523	(1)	316
AAA	TRC	Trial Court Funding	446	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	82,627	0	10,284	(474)	6,759
AAA	VAF	Veterans Affairs	1,816	0	1,187	(1)	705

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
0	19,050	0	51	0	0	0	0	25,738
9,830	26,380	(6,038)	1,398	3,514	13,256	1,895	0	135,602
0	382	(8,058)	640	883	4,655	0	0	75,207
0	0	(73)	0	0	21	0	0	1,152
10,162	4,978	(55,302)	4,514	39,923	121,859	754	0	659,851
0	24	(357)	1,987	0	7,119	0	0	13,852
0	0	0	0	0	0	0	0	170
0	0	0	0	0	0	0	0	492
0	0	(103)	0	0	30	91,499	973	95,265
0	0	(28)	51	0	8	0	0	514
562	384	0	0	0	0	39	0	2,077
0	0	(49)	51	0	14	0	0	1,025
0	0	0	0	0	0	0	0	1,772
0	0	0	17	0	0	0	0	78
0	0	(13)	0	0	4	0	0	328
4,778	17,385	(3,155)	825	640	23,982	772	26,925	113,577
16,302	7,435	(6,978)	1,297	5,643	126,186	1,415	0	276,107
0	0	(152)	0	0	39	0	0	2,170
6,983	20,717	(2,624)	842	2,101	1,777	1,222	0	69,525
2,418	1,212	(432)	371	0	94	435	0	8,978
20,979	33,430	(11,478)	6,265	11,987	11,131	2,638	0	233,515
48,114	165,556	(14,300)	3,284	3,135	42,916	9,495	0	460,640
842	2,852	(897)	539	0	7,123	504	21,410	49,769
0	1,216	0	0	0	0	2,450	0	37,296
16,853	168,863	(41,614)	14,232	7,934	133,408	39,429	0	977,681
0	1,580	(443)	185	0	8,752	135	1,784	19,458
0	0	0	0	0	0	0	0	446
2,921	6,779	(2,169)	2,173	0	117,857	624	0	227,381
161	718	(220)	0	29	64	87	0	4,546

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...			
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL
Fund	Dept					
Operating Units						
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	183,661	0	0	(592) 6,734
(various)	(various)	Redevelopment Agency - RDA	1,668	0	0	(56) 0
(various)	(various)	Self-Gov'd Special Districts (summary)	24,032	0	0	(112) 0
(various)		RGP/RPR El Mirage Project	2	0	0	0 0
AAF	OOA	Aging and Adult Services	14,327	0	9,766	(4) 0
CJV	CIP	Capital Projects - All Funds	3,999	(23,677)	0	0 0
MPA	500	Mojave Desert AQMD (all funds)	6,083	0	0	0 0
NFY	870	S A N B A G (all funds)	2,090	0	0	(258) 0
NGJ	875	Inland Library System (all funds)	511	0	0	0 0
NHY	890	L A F C O	1,703	0	337	0 345
NIA	900	Law Library	2,555	0	0	0 0
PAB	RET	Board of Retirement - Admin	3,676	0	0	(138) 0
RFZ	097	Flood Control District (all zones)	44,265	0	11,476	(507) 1,159
RHH	498	IHSS Public Authority	3,177	0	0	(7) 0
RRC	903	Children & Families First Comm.	4,965	0	0	(41) 0
RSC	HPS	Headstart/Preschool Services	61,208	0	42,850	(24) 43
SAA	TRA	Transportation (all funds)	49,722	0	24,628	(216) 11,627
SAC	JOB	Jobs and Employment Services (all funds)	27,729	0	8,274	(48) 0
SAP	CLB	County Library	48,597	0	22,871	(17) 3,496
SAU	ECD	Economic & Comm. Dev. (all funds)	9,815	0	3,339	(43) 0
SFH	CAO	Disaster Recovery Fund	1,050	0	0	0 0
STD	905	Authority for the Handicapped	12,941	0	0	(1) 0
Operating Units						
All Other						
(various)	(various)	All Other	164,252	0	0	(425) 123,500

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
1,957	10,082	(3,971)	14,619	13,140	9,299	683	73,476	309,089
0	1,159	0	606	0	1,102	0	0	4,479
0	0	0	0	0	0	0	0	23,920
0	0	0	0	9,466	0	0	0	9,469
0	0	(1,230)	623	239	180	0	0	23,901
6,587	116,830	0	6,400	592	0	0	67,799	178,530
0	0	0	0	0	365	0	0	6,448
0	27	(187)	0	25,534	614	0	0	27,821
0	0	(25)	0	0	15	0	0	501
89	328	(30)	488	0	4,179	37	0	7,475
0	0	0	0	0	0	0	0	2,555
0	63	(677)	0	0	650	0	0	3,575
0	3,074	(2,043)	3,251	0	24,928	475	17,193	103,271
0	0	0	269	0	0	0	0	3,439
0	0	(694)	0	0	2	0	0	4,232
0	411	(36,658)	691	10,334	321	276	0	79,451
6,909	14,059	(5,854)	3,857	798	66,259	1,353	25,627	198,770
0	144	(3,393)	758	3,024	2,777	0	0	39,265
5,907	1,845	(4,235)	1,735	5,828	1,136	0	18,815	105,976
0	133	(727)	4,379	1,937	25,746	216	0	44,795
0	0	0	17	0	0	(3)	0	1,063
0	0	0	0	0	0	0	0	12,940
82,254	126,443	(6,937)	286	24,095	44,954	14,522	0	572,943

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

<b>COSTS ALLOCATED TO ...</b>		<b>COSTS ALLOCATED FROM ...</b>				
		<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
<b>Fund</b>	<b>Dept</b>					
<b>Totals</b>		<b>2,411,190</b>	<b>(26,771)</b>	<b>1,171,711</b>	<b>(12,815)</b>	<b>350,594</b>



**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN  
SUMMARY OF COST ESTIMATION ALLOWANCES**

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Fac. Mgmt Admin/Util AAA- FMT/UTL</b>	<b>Public Services Group AAA-PSG</b>	<b>Total</b>
<b>436,478</b>	<b>897,286</b>	<b>(273,321)</b>	<b>102,905</b>	<b>214,269</b>	<b>1,058,523</b>	<b>195,557</b>	<b>365,271</b>	<b>6,890,877</b>

## COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

## SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	325,841	1,951	10,744	6,668	4,630
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	12,601	1,471	964	4,326	3,355
AAA	CCL	County Counsel	(432)	(648)	(1,162)	0	0
AAA	FMC	Facilities Management - Custodial	7,980	1,357	1,840	4,093	0
AAA	FMG	Facilities Management - Grounds	10,406	1,463	1,562	4,413	0
AAA	FMM	Facilities Management - Maintenance	20,167	5,473	6,538	16,757	0
AAA	HRD/UNI	Human Resources	(3,474)	(363)	(237)	(1,454)	(859)
AAA	PUR	Purchasing	2,748	206	1,080	762	334
AAA	RPR/RNT	Real Estate Services/Rent	1,162	0	7,345	563	0
AAA	SDD	IS - System Development	231,228	128	40,554	377	142
<b>Administrative Groups</b>							
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,393	170	182	513	103,994
AAA	PSG	Public Services Group	0	24,429	0	0	4,944
<b>Totals</b>			<b>609,619</b>	<b>35,638</b>	<b>69,411</b>	<b>37,019</b>	<b>116,539</b>

## COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

## SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

## COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA- FMT/UTL	Public Services Group AAA-PSG	Total
2,331	10,490	18,550	1,660	7,687	5,491	2,660	961	399,664
0	0	0	0	0	0	0	0	0
1,421	3,564	7,603	917	1,371	6,005	335	597	44,530
0	0	(2,493)	(315)	(697)	(476)	(140)	0	(6,364)
0	0	2,795	403	199	0	8,426	210	27,303
0	0	874	298	0	(25)	20,002	226	39,220
0	0	6,833	1,726	503	8,359	44,240	840	111,438
(360)	(933)	(2,068)	(433)	(352)	(1,695)	(321)	(154)	(12,703)
508	2,986	524	79	143	826	0	0	10,197
0	0	0	0	1,169	0	149	0	10,388
59	150	56,788	1,357	58	410,617	4,276	200	745,935
59,425	95,264	452	171	92	2,041	854	26	264,577
4,653	4,799	0	0	24,138	0	3,926	34,899	101,788
<b>68,037</b>	<b>116,320</b>	<b>89,857</b>	<b>5,863</b>	<b>34,312</b>	<b>431,143</b>	<b>84,407</b>	<b>37,806</b>	<b>1,735,972</b>

**SERVICE UNIT AND ADMINISTRATIVE GROUP  
COST ESTIMATION ALLOWANCES**

Fund	Dept		( 1 )	( 2 )	( 3 )
			2007 Total Budgeted Expenditures	Less: 2006 Actual Expenditures	Net Total (Col 1 - 2)
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	20,127,785	15,355,745	4,772,040
AAA	ANE	Architecture & Engineering	3,248,150	2,477,257	770,893
AAA	CAO	County Administrative Office	4,305,015	2,934,469	1,370,546
AAA	CCL	County Counsel	10,440,844	9,101,646	1,339,198
AAA	FMC	Facilities Management - Custodial	4,276,124	3,814,576	461,548
AAA	FMG	Facilities Management - Grounds	2,177,058	1,593,610	583,448
AAA	FMM	Facilities Management - Maintenance	9,464,336	7,420,195	2,044,141
AAA	HRD/UNI	Human Resources	16,879,252	15,742,631	1,136,621
AAA	PUR	Purchasing	1,436,996	1,311,012	125,984
AAA	RPR/RNT	Real Estate Services/Rent	2,514,897	2,090,316	424,581
AAA	SDD	IS - Systems Development	13,878,289	11,716,927	2,161,362
SUBTOTALS			88,748,746	73,558,386	15,190,360
Administrative Groups					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	1,023,695	647,968	375,727
AAA	PSG	Public Services Group	1,925,919	1,496,666	429,253
SUBTOTALS			2,949,614	2,144,635	804,979
TOTALS			91,698,360	75,703,020	15,995,340

**SERVICE UNIT AND ADMINISTRATIVE GROUP  
COST ESTIMATION ALLOWANCES**

<b>( 4 )</b> <b>2007</b> <b>Total</b> <b>Budgeted</b> <b>Cost Appl &amp; Rev</b>	<b>( 5 )</b> <b>2007</b> <b>Allowable</b> <b>Budgeted</b> <b>Cost Appl &amp; Rev</b>	<b>( 6 )</b> <b>Less:</b> <b>2006</b> <b>Allowable</b> <b>Cost Appl &amp; Rev</b>	<b>( 7 )</b> <b>Net</b> <b>Total</b> <b>(Col 5 - 6)</b>	<b>( 8 )</b> <b>2007-08</b> <b>Cost Est</b> <b>Allowance</b> <b>(Col 3 - 7)</b>
7,495,604	7,495,604	6,963,706	531,898	4,240,141
2,707,830	2,707,830	1,874,528	833,302	(62,409)
39,364	39,364	22,881	16,483	1,354,063
6,051,944	6,051,944	4,656,166	1,395,778	(56,580)
2,061,835	2,061,835	1,861,645	200,190	261,358
957,103	957,103	781,316	175,787	407,661
3,881,678	3,881,678	2,729,941	1,151,737	892,404
6,147,758	6,147,758	4,626,583	1,521,175	(384,554)
241,119	241,119	222,374	18,745	107,239
1,510,344	1,510,344	1,276,109	234,236	190,345
5,115,493	5,115,493	4,343,792	771,701	1,389,661
<b>36,210,072</b>	<b>36,210,072</b>	<b>29,359,040</b>	<b>6,851,032</b>	<b>8,339,329</b>
			0	375,727
			0	429,253
			<b>0</b>	<b>804,979</b>
<b>36,210,072</b>	<b>36,210,072</b>	<b>29,359,040</b>	<b>6,851,032</b>	<b>9,144,308</b>



## ROLL FORWARD COMPUTATION

			Cost Allocation Thru This Plan	Cost Allocation Thru 2005-2006 Plan	
Fund	Dept	Notes	Actual 2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward
Internal Service Funds					
IAG	PUR	Printing Services	80,193	83,391	(3,198)
IAJ	(various)	IS - Computer Operations	581,824	837,303	(255,479)
IAM	(various)	IS - Network Services	345,289	308,148	37,141
IAV	PUR	Central Stores	332,607	289,544	43,063
IAY	PUR	Mail Services	80,471	58,275	22,196
IBA	VHS	Fleet Mgmt - Motor Pool	135,002	270,362	(135,360)
IBP	RMG	HRD - Risk Management (all funds)	1,106,478	1,076,891	29,587
ICB	VHS	Fleet Mgmt - Garage/Warehouse	427,437	251,320	176,117
IRM	ACR	ACR-Records Management	89,193	114,925	(25,732)
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	568,300	239,088	329,212
EAD	MCR	Arrowhead Regional Medical Center (all fund	3,295,579	2,812,933	482,646
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	110,184	112,254	(2,070)
AAA	APT	Airports Administration	720,325	723,431	(3,106)
AAA	ASR	Assessor	1,233,561	975,968	257,593
AAA	AWM	Agriculture/Weights & Measures	240,175	221,744	18,431
AAA	BDF	Board of Supervisors (all districts)	1,078,319	865,795	212,524
AAA	CBD	Clerk of the Board	202,968	119,808	83,160
AAA	CCM	County Museum	834,737	778,939	55,798
AAA	CCP	Regional Parks	2,476,726	2,739,646	(262,920)
AAA	CCS	California Children's Services	159,728	115,918	43,810
AAA	CTN	Trial Courts - State Ineligible Costs	31,803	7,133	24,670
AAA	DAT	District Attorney	1,396,924	1,554,394	(157,470)
AAA	DCS	HSS - Child Support Services	544,475	691,343	(146,868)
AAA	DOS	D.A. - Child Abduction	7,402	7,273	129
AAA	DPA	Human Services System	4,992,220	5,087,527	(95,307)
AAA	EDF	Economic Development Function	197,921	65,104	32,817
AAA	EMC	Emergency Medical Care Costs	539	936	(397)
AAA	FLP	Family Law Program	1,563	1,191	372

## ROLL FORWARD COMPUTATION

			Cost Allocation Thru This Plan	Cost Allocation Thru 2005-2006 Plan	
Fund	Dept	Notes	Actual 2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward
AAA	FMH	Facilities Management - Home Repair	541,917	109,716	432,201
AAA	FRN	Franchise Administration	3,448	9,923	(6,475)
AAA	GJY	Grand Jury	22,254	23,132	(878)
AAA	HCC	Health Care Costs	11,289	9,166	2,123
AAA	IDC	Indigent Defense	5,628	7,573	(1,945)
AAA	LIT	Litigation Proceeds and Uses	380	1,637	(1,257)
AAA	LNJ	Law and Justice Group	11,541	12,188	(647)
AAA	LUS	Land Use Services Department	1,580,721	1,153,905	426,816
AAA	MLH	Behavioral Health	1,431,360	1,199,137	232,223
AAA	OCH	HRD - Employee Health and Wellness	14,798	17,420	(2,622)
AAA	PBD	Public Defender	692,424	636,867	55,557
AAA	PGD	Public Guardian	2	78,815	54,513
AAA	PHL	Public Health	2,336,979	2,189,389	147,590
AAA	PRB	Probation	5,375,187	4,022,720	1,352,467
AAA	ROV	Registrar of Voters	419,323	392,660	26,663
AAA	SCL	School Claims	267,630	331,798	(64,168)
AAA	SHR	Sheriff	2	19,319,605	1,577,565
AAA	SVR	Surveyor	147,129	134,913	12,216
AAA	TRC	Trial Court Funding	1,415	1,597	(182)
AAA	TTC	Treasurer -Tax Collector	2	1,633,010	244,788
AAA	VAF	Veterans Affairs	51,696	52,978	(1,282)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	4,704,159	3,851,181	852,978
(various)	(various)	Redevelopment Agency - RDA	20,460	36,857	(16,397)
(various)	(various)	Self-Gov'd Special Districts (summary)	90,917	72,141	18,776
(various)	RGP/RPR	EI Mirage Project	44,967	113,130	(68,163)
AAF	OOA	Aging and Adult Services	156,333	167,903	(11,570)
CJV	CIP	Capital Projects - All Funds	3	792,892	497,176
MPA	500	Mojave Desert AQMD (all funds)	(5,159)	13,039	(18,198)
NFY	870	S A N B A G (all funds)	171,497	81,658	89,839
NGJ	875	Inland Library System (all funds)	2,858	2,942	(84)
NHY	890	L A F C O	46,828	38,503	8,325



## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2005-2006 Plan	
			Actual	2005-2006 Costs	Estimated 2005-2006 Costs	Roll Forward
NIA	900	Law Library		2,309	5,691	(3,382)
PAB	RET	Board of Retirement - Admin		135,829	221,085	(85,256)
RFZ	097	Flood Control District (all zones)		491,327	223,113	268,214
RHH	498	IHSS Public Authority		4,501	14,409	(9,908)
RRC	903	Children & Families First Comm.		56,967	14,976	41,991
RSC	HPS	Headstart/Preschool Services		2,588,003	2,477,007	110,996
SAA	TRA	Transportation (all funds)		2,708,174	2,163,161	545,013
SAC	JOB	Jobs and Employment Services (all funds)		385,171	366,772	18,399
SAP	CLB	County Library		813,259	736,332	76,927
SAU	ECD	Economic & Comm. Dev. (all funds)		279,072	258,824	20,248
SFH	CAO	Disaster Recovery Fund		3,102	1,314	1,788
STD	905	Authority for the Handicapped		77,836	69,597	8,239
<b>All Other</b>						
(various)	(various)	All Other	4	6,131,288	5,136,470	994,818
<b>Totals</b>				<b>77,195,121</b>	<b>68,607,730</b>	<b>8,587,391</b>

## NOTES:

1. Operating unit includes \$65,104 previously reported as AAA-SBD.
2. In FY 2004/2005 operating unit AAA-PAC was dissolved, and its functions were assigned to AAA-PGD, AAA-SHR, and AAA-TTC.
3. Includes \$(63,700) and \$87,300 previously reported as CJM-CIP and CJS-CIP respectively. Net effect on CJV-CIP's roll forward amount is \$23,650.
4. Includes \$763 previously reported as MPV-644, \$3,920,131 previously reported as NAL-CTC, \$7,335 previously reported as NJL-707, and \$41 previously reported as SFI-499.





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COUNTY OF SAN BERNARDINO  
Auditor/Controller-Recorder  
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